Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1916.

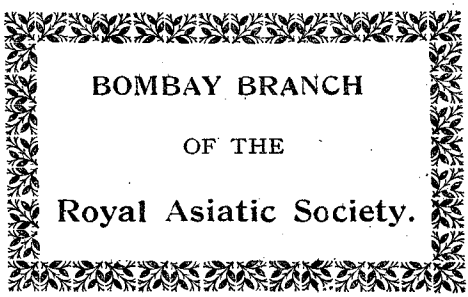
(Established 22nd September 1836.)

PRESENTED TO THE ANNUAL GENERAL MEETING
HELD ON THE 22nd MARCH 1917.

00133584

Bombay:
PRINTED AT THE TIMES PRESS.

1917.



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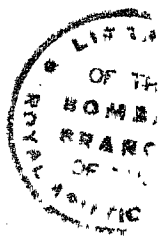

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Bombay Chamber of Commerce.

ESTABLISHED 22nd SEPTEMBER 1836.

Honorary Members.

The Rt. Hon'ble LORD READY, LL.D., G.C.I.E. | A. H. CAMPBELL, ESQ.

Members.

Messrs. ALLEN BROS. & Co. (INDIA) LD.
" E. & W. ANDREWS, LD.
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" J. A. BEGBIE & Co.
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" C. BOGGIANO & Co.
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" BREUL & Co.
" BRUNNER MOND & Co., LD.
" CALLENDER'S CABLE AND CONSTRUCTION Co., LD.
" P. CHRYSTAL & Co.
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" COX'S SHIPPING AGENCY, LD.
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" A. F. FERGUSON & Co.
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" FLEMING, SHAW & Co.
" FORBES, FORBES, CAMPBELL & Co., LD.
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" HENRY GANNON & Co.
" GILL & Co.
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" W. & A. GRAHAM & Co.
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" GREAVES, COTTON & Co.
" GRINDLAY & Co.
" GUTMANN & Co.
" HEATLEY AND GRESHAM, LD.
" HEGERLE SULZER & Co.
" JOHN BRUCE MURRAY SON & Co.
" KAHN & KAHN.
" KIDDLE, REEVE & Co.
" KILLICK, NIXON & Co.
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" MILLARS' TIMBER & TRADING Co., LD.
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" PARKE, DAVIS & Co.
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" RALLI BROTHERS.
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" RICHARDSON & CRUDDAS.
" H. L. ROCHAT & Co.
" RUTTONSEE, ERNST & Co.
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" SYMONS, BARLOW & Co.
" TATA SONS & Co.
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" TURNER, HOARE & Co.
" TURNER, MORRISON & Co., LD.
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" WALLACE & Co.
" WELD & Co.

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" AHMEDBHOY HUBIBBHOY.
" JOHN FACHIRI.
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THE BOMBAY DYEING AND MANUFACTURING COMPANY, LIMITED.
THE BOMBAY ELECTRIC SUPPLY AND TRAMWAYS COMPANY, LIMITED.
THE BOMBAY GAS Co., LD.

Members—contd.

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THE GOSHO GOSHI KAISHA.
THE HOLLAND-BOMBAY TRADING CO., LD.
THE JAPAN COTTON TRADING CO., LD.
THE MITSUI BUSSAN KAISHA, LD.
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THE UNITED STATES STEEL PRODUCTS CO.
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THE NEW ZEALAND INSURANCE CO., LD.
THE SOUTH BRITISH INSURANCE CO., LD.
THE SUN LIFE ASSURANCE CO. OF CANADA.
THE ALLIANCE BANK OF SIMLA, LD
THE BANK OF BOMBAY.
THE BANK OF INDIA, LD.
THE CHARTERED BANK OF INDIA, AUSTRALIA AND CHINA.
THE COMPTOIR NATIONAL D'ESCOMPTE DE PARIS.
THE EASTERN BANK, LD.
THE HONGKONG AND SHANGHAI BANKING CORPORATION.
THE INTERNATIONAL BANKING CORPORATION.
THE MERCANTILE BANK OF INDIA, LD.
THE NATIONAL BANK OF INDIA, LD.
THE RUSSO-ASIATIC BANK.
THE YOKOHAMA SPECIE BANK, LD.
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THE G. I. P. RAILWAY.
THE MADRAS AND SOUTHERN MAHRATTA RY. CO., LD.
THE BOMBAY STEAM NAVIGATION CO., LD.
THE COMPAGNIE DES MESSAGERIES MARITIMES.
THE MARITTIMA ITALIANA STEAM NAVIGATION COY.
THE NIPPON YUSEN KAISHA.
THE ASIATIC PETROLEUM CO. (INDIA), LD.
THE STANDARD OIL COMPANY OF NEW YORK.
THE VACUUM OIL COMPANY.

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THE HON'BLE MR. W. M. ROSS, *Dy. Chairman.*
J. H. FYFE, ESQ.
S. J. GILLUM, ESQ.
H. P. HEBBLETHWAITE, ESQ.
MAJOR H. A. L. HEPPER, R.E.
RALPH KIDD, ESQ.
NIGEL F. PATON, ESQ.
A. J. RAYMOND, ESQ.

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THE HON'BLE MR. J. S. WARDLAW MILNE, *Chairman.*
THE HON'BLE MR. MALCOLM N. HOGG, *Dy. Chairman.*
G. H. BOWMAN, ESQ.
J. H. FYFE, ESQ.
S. J. GILLUM, ESQ.
H. P. HEBBLETHWAITE, ESQ.
GEORGE MILLER, ESQ.
NIGEL F. PATON, ESQ.
R. WOOLLCOMBE, ESQ.

R. E. GREGOR-PEARSE, ESQ., SECRETARY.

CHAMBER'S REPRESENTATIVES.

Legislative Council of H. E. the Governor General of India
THE HON'BLE MR. MALCOLM N. HOGG.

Legislative Council of H. E. the Governor of Bombay.
THE HON'BLE MR. W. M. ROSS.

Bombay Port Trust Board.
T. W. BIRKETT, ESQ.
J. S. WARDLAW MILNE, ESQ.
THE HON'BLE MR. MALCOLM N. HOGG.
A. H. FROOM, ESQ.
NIGEL F. PATON, ESQ.

Bombay Improvement Trust.
A. M. TOD, ESQ.

Bombay Municipal Corporation.
HARRY T. GORRIE, ESQ.
A. M. TOD, ESQ.

College of Commerce Advisory Board.
J. S. WARDLAW MILNE, ESQ.
W. A. HAIG BROWN, ESQ.

Bombay Smoke Nuisances Commission.
THE HON'BLE MR. MALCOLM N. HOGG.

St. George's Hospital Advisory Committee.
DR. SIR STANLEY REED, KT., LL.D.

CHAIRMEN AND SECRETARIES OF THE BOMBAY CHAMBER OF COMMERCE.

Chairmen.

J. Skinner	1836-37	A. D. Grant	1870-71
M. T. Brownrigg	1837-38	W. G. Hall	1871-72
H. G. Gordon	1838-39	J. K. Bythell	1872-73
J. Skinner	1839-40	H. E. Bright, E. Lord	1873-74
T. R. Richmond	1840-41	D. Watson	1874-75
C. B. Skinner	1841-42	J. A. Forbes	1875-76
S. D. Murray	1842-43	G. F. Henry, Donald Graham	1876-77
J. Wright, E. Lyon	1843-44	Walter Lang	1877-78
T. Cardwell	1844-45	M. Mowat	1878-79
J. Smith	1845-46	C. Macdonald	1879-80
W. Graham	1846-47	J. N. Graham	1880-81
John Parsons	1847-48	E. Comber, W. M. Macaulay	1881-82
A. G. Latham	1848-49	James Thorburn	1882-83
Robert Strong	1849-50	Sir F. Forbes Adam, Kt., C. I. E.,	1883-84, 1884-85, 1886, 1887, 1888, 1889
W. S. Grey	1850-51	A. F. Beaufort	1890*
John Parsons	1851-52	L.R.W. Forrest,	1890*, 1891, 1892*
A. H. Campbell	1852-53	J. L. Symons	1892*
H. B. Gilmour	1853-54	R. S. Campbell	1893*
James Graham	1854-55	W.R. Macdonell,	1893*, 1894, 1895
W. F. Hunter	1855-56	A. F. Beaufort	1896
A. T. Binny, H. B. Gilmour	1856-57	A. Abercrombie	1897
John Fleming	1857-58	R. H. Macaulay	1898
Robert Ryrie	1858-59	A. Abercrombie	1899
H. D. Cartwright, Henry Scott	1859-60	William Greaves,	1900, 1901, 1902*
Andrew Grant, George Hamilton, George Lord	1860-61	J. M. Dick	1902*, 1903
James N. Fleming, Michael H. Scott	1861-62	C. H. Armstrong	1904, 1905
Robert Hannay, Alexander Brown	1862-63	H. E. E. Procter	1906
Andrew Grant	1863-64	C. H. Armstrong	1907
A. C. Gumpert, Alexander Stewart	1864-65	Sir Henry Procter, Kt.	1908
A. J. Hunter	1865-66	C. H. Armstrong	1909
W. Christian, A. J. Hunter, Alexander Brown	1866-67	R. G. Monteath	1910
J. Foggo	1867-68	C. H. Armstrong.	1911, 1912
Hamilton Maxwell	1868-69	Sir Chas. Armstrong, Kt.	1913
H. E. Astley, D. Graham	1869-70	Marshall F. Reid, C. I. E.	1914
		T. W. Birkett	1915
		J. S. Wardlaw Milne	1916
		Malcolm N. Hogg	1917

(* Part year.)

Secretaries.

R. X. Murphy	1836-38	H. Brooke	1859-64
J. E. Brenan	1838	James Taylor	1864-73
R. X. Murphy	1838-41	John Gordon	1873-84
T. J. A. Scott	1841-46	David Watson (Acting)	1881-82
John Connon	1846-57	John Marshall	1884-98
John Mawson	1857-59	Frederick Noël-Paton	1898-1905
J. A. Crowe (Acting)	1858-59	J. B. Leslie-Rogers	1905-1911

R. E. Grégor-Pearse, Appointed 1912.

Bombay Chamber of Commerce.

ANNUAL GENERAL MEETING.

THE Annual General Meeting of the Members of the Bombay Chamber of Commerce was held in the rooms of the Chamber, Graham's Buildings, on Thursday, 22nd March 1917, at 4 p.m., to transact the following business:—

(1) To receive the report of the outgoing Committee for the year 1916.

(2) To confirm the nomination of the members of the new Committee made in accordance with Section 11 of Rule VII.

(3) To confirm the alteration of the Chamber's Tonnage Scale for Sandalwood.

(4) To appoint Auditors of the Chamber's Accounts for the year 1917.

(5) To appoint two Trustees of the Chamber's Provident Fund for the current year.

And to transact any other business that may be brought forward.

The Hon'ble Mr. J. S. Wardlaw Milne, Chairman of the Chamber, presided.

Among those present were:—His Excellency Lord Willingdon, Governor of Bombay; The Hon'ble Mr. G. S. Curtis, C.S.I., I.C.S. and the Hon'ble Mr. G. Carmichael, C.S.I., I.C.S., Members of Council; the Hon'ble Mr. P. R. Cadell, C.I.E., I.C.S., Chief Secretary to Government; the Hon'ble Mr. W. C. Shepherd, B.A., I.C.S., Collector of Bombay; Mr. R. F. L. Whitty, B.A., I.C.S., Collector of Customs; the Hon'ble Sir F. L. Sprott, Kt., Chairman, Bombay Port Trust; the Hon'ble Mr. Malcolm N. Hogg, Deputy Chairman

of the Chamber; Mr. G. H. Bowman; Mr. J. H. Fyfe; Mr. S. J. Gillum; Mr. H. P. Hebblethwaite; Mr. George Miller; Mr. Nigel F. Paton and Mr. R. Woollcombe, members of the Committee of the Chamber; Mr. T. V. Baddeley of Messrs. Allen Bros. & Co., Ltd. Mr. C. A. Russ of Messrs. Bell Russ & Co.; Mr. J. A. Kay and Mr. H. H. Lakin of Messrs. W. H. Brady & Co., Ltd.; Mr. C. W. du Breul of Messrs. Breul & Co.; Mr. W. Roberts of Messrs. Callendar's Cable & Construction Co., Ltd.; Mr. A. F. Sells of Messrs. Cox & Co.; Mr. F. J. Simkins of Messrs. Cox's Shipping Agency, Ltd.; Mr. A. Forbes of Messrs. Croft & Forbes; Mr. S. N. Powell of Messrs. John Dickinson & Co., Ltd.; Mr. W. M. Ross and Mr. F. H. Pearce of Messrs. Ewart Latham & Co.; Mr. D. M. Inglis and Mr. B. Brown of Messrs. James Finlay & Co., Ltd.; Mr. G. Ballance of Messrs. Thos. Cook & Son; Mr. G. E. S. Sheers of Messrs. Fleming Shaw & Co.; Mr. R. Bickel of Messrs. Gaddum & Co., Ltd.; Mr. Henry Gannon of Messrs. Henry Gannon & Co.; Mr. A. P. Stewart and Mr. R. D. England of Messrs. W. & A. Graham & Co.; Mr. Herbert R. Greaves of Messrs. Greaves Cotton & Co.; Mr. R. Randow of Messrs. Gutmann & Co.; Mr. H. Holmes of Messrs. E. & W. Andrew, Ltd.; Mr. T. W. Birkett of Messrs. Killick Nixon & Co.; Mr. W. Henchoz of Messrs. Louis Dreyfus & Co.; Mr. J. A. Lord of Messrs. Lyon Lord & Co., Ltd.; Mr. Newman Taylor of Messrs. Macbeth Bros. & Co., Ltd.; Mr. A. H. Froom of Messrs. Mackinnon Mackenzie & Co., Ltd.; Mr. Frank Harrison of Messrs. Marshall Sons & Co., Ltd.; Mr. A. L. Davies of Messrs. Millar's Timber and Trading Co., Ltd.; Mr. Harold Johnson of Messrs. John Bruce Murray Son & Co.; Mr. E. G. Montgomery of Messrs. Owen & Okell; Mr. Maneklal Premchand of Messrs. Premchand Roychand & Sons; Mr. C. H. Roberts of Messrs. Prier De Saone & Co.; Mr. Th. M. Scriny of Messrs. Ralli Bros.; Mr. P. J. Brown of Messrs. L. & I. Rapaport; Mr. Meyer Nissim of Messrs. David Sassoon & Co., Ltd.; Mr. A. J. Raymond of Messrs. E. D. Sassoon & Co.; Mr. Thos. Sharples of Messrs. Steiners, Ltd.; Mr. R. Barlow, Mr. C. M. Ward and Mr. F. G. Kennedy of Messrs. Symons Barlow & Co.; Mr. N. B. Saklatwalla of Messrs. Tata Sons & Co.; Mr. W. G. Warburton of Messrs. Turner Hoare & Co.; Mr. T. W. Dowding of Messrs. Turner Morrison & Co., Ltd.; Mr. H. G. Weber of The Asiatic Petroleum Co., Ltd.; Mr. H. V. Powell of the Bombay

Dyeing & Manufacturing Co., Ltd.; Mr. A. R. Burch and Mr. W. T. Lane of the Bombay Gas Co., Ltd.; Mr. J. Van Rykom of the Holland-Bombay Trading Co., Ltd.; Mr. T. Morioka of the Mitsui Bussan Kaisha, Ltd.; Mr. J. M. Dame of the Standard Oil Co. of New York; Mr. F. P. Wiggin of the United States Steel Products Co.; Mr. A. Noble of the Alliance Bank of Simla, Ltd.; Mr. R. Aitken of the Bank of Bombay; Mr. J. D. Smart of the Hongkong & Shanghai Banking Corporation; Mr. H. A. W. Brent of the International Banking Corporation; Mr. Ralph Kidd of the National Bank; Mr. N. Igarashi of the Yokohama Specie Bank, Ltd.; Mr. A. M. Tod of the British Dominions General Insurance Co., Ltd.; Mr. H. T. Gorrie of the South British Insurance Co., Ltd.; Mr. J. A. D. McBain and Mr. Phiroze C. Sethna of the Sun Life Assurance Co. of Canada; Mr. R. E. Gregor-Pearse, Secretary and Mr. H. Royal, Acting Assistant Secretary of the Chamber.

THE CHAIRMAN'S SPEECH.

The notice convening the meeting having been read, the **Hon'ble Mr. J. S. Wardlaw Milne** in opening the proceedings said:—

YOUR EXCELLENCY AND GENTLEMEN,—In rising to propose the adoption of the Report of the Bombay Chamber of Commerce for the year 1916, I desire, in the first place, to heartily welcome His Excellency the Governor to this meeting and to express our great gratification at his presence among us to-day, and our appreciation of this further proof of his interest in the trade and general welfare of the Bombay Presidency. I am, I feel sure, only expressing the views of every member of this Chamber when I say that we are delighted to have this opportunity of meeting His Excellency whose whole-hearted devotion to the interests of this Presidency and whose ability and energy in the control of its affairs are known and recognized not only to all here, but throughout all India. In every question regarding our welfare and progress, we are sure of an immediate lead from Government House and the deep appreciation of this real identification with our affairs is clearly shown, I think by the loyalty and personal affection extended by the people of Bombay of all classes to the persons of His Excellency and of Her Excellency Lady Willingdon.

I also desire to welcome among us the Executive Members of His Excellency's Government and the other visitors who have honoured us with their presence and to thank them for the interest thus evinced in the affairs of the Chamber.

It is but fitting that, in reviewing the events of the past year, I should deal, in the first place, with the changes which have taken place in the high office of Viceroy and Governor General of India. These changes were marked by the Chamber, in the address presented on the 1st of April last, to Lord Hardinge upon his retirement from India after a strenuous period of five and a half years marked by much private sorrow, and during which his unceasing activities for the good of the Indian people were recognized by the sympathetic and appreciative tributes paid him by the numerous representative bodies in India prior to his departure. The arrival of our new Viceroy was marked by the loyal address of welcome presented by the Chamber to His Excellency Lord Chelmsford upon his landing in India and undertaking the duties of his high office. The confidence expressed on that occasion is proving, I venture to say, well-founded, and it is only necessary to refer to the time and trouble which His Excellency has given, in the past year, to ascertaining at first hand, the necessities and requirements of this great land, and to the frank and statesmanlike nature of his public speeches, ending with his great address to the Legislative Council last month, to confirm our conviction that in His Excellency's hands the future welfare of India and her steady advancement and progress are indeed secure.

War until Victory.

Our Empire, gentlemen, is still engaged in the greatest war that has ever been known, and I, like my two immediate predecessors, hand over charge to my successor with war conditions still existing, the only difference being that, with every day that passes, and in spite of the increasing difficulties which face trade owing to the urgent demands of these conditions, I relinquish my office at a time when the united voice of the people of the British Empire, is more strongly than ever heard, in their unwavering determination to carry on the war until victory and peace are secured.

Not peace on such terms as have been suggested by our enemies, but such a peace as will, for ever, make the example of Germany, in springing upon an unprepared and peace-loving Europe a war of horrible barbarity, and unrighteous greed for power and wealth, stand before all Europe and indeed all the world, as a warning for all time to come.

No long address which I could give you, would be of more avail than the clear and definite statement already laid down that in the trials and difficulties through which we are passing, it is the fixed and unwavering determination of the people of the British Empire to carry on the struggle to the last man and the last shilling if necessary until our object be achieved. I think I may say that we are in full accord with this statement and with this determination.

It will not be a matter of surprise to you, gentlemen, to know that in the exceptional circumstances of the past year, your Committee have been faced with unusual problems, some of which have been of a difficult and very urgent character.

The conditions, under which it has been possible to carry on our trade, have made the enforcement of increasingly strict regulations on the part of Government an absolute necessity, and I think, I may say that we have made every possible endeavour to work within the limits of these restrictions, and to loyally carry out the numerous and varying instructions, given to us. I take this opportunity of expressing our appreciation of the efforts of the Government of India and of the Government of Bombay to meet in every possible way any legitimate and reasonable requests for considerations, which have been placed before them.

Improvement in Sea-borne Trade.

It is most satisfactory, I think, that the most recent figures available in connection with our sea-borne trade show such a considerable improvement for last year over the corresponding period of 1915-16, exports of private merchandise being over 30 crores higher, with an increase in imports of about 15 crores. With the difficulties under which we are at present working, however, we cannot, I think, look for a continuation of this improved position.

While it is not possible or desirable for me to deal fully with all the numerous matters, which have engaged the attention of your Committee, it is but right that I should refer to the more important questions which we have had to deal with. One of these has been the enquiry made by the Government of India into the comparative advantages of State and Company-managed Railways. All of you have observed, no doubt, the nature of this enquiry from the published references to the matter, and I trust that you will agree with me in the conclusions which your Committee has arrived at. After pointing out that we in Bombay were probably not well placed to give a definite decision in the matter and after referring to possible advantages in the existence of both forms of direction, your Committee held the view that provided there was a strong body of Government control to hold the scales even as between conflicting interests, the system of Company management, with lines directly interested in different seaports was likely to prove the most advantageous for the country. At the same time the Committee felt it desirable to draw Government's attention to the necessity for the Boards of such Companies as are managed at Home, to consist of men having recent and up-to-date knowledge of Indian conditions and requirements and suggested the desirability of regular visits from inspecting Directors to ensure the Board being in touch with its representatives in India and with the changing conditions of trade here. In this connection also your Committee expressed the view that the system of Company management was likely in the future to afford better opportunities for improvements and extensions of existing facilities than in the case of State-management and that it was desirable that company-controlled lines should be allowed to raise Rupee Capital in India.

The Railway Budget.

As a rule, one of the matters to which your Chairman draws attention is his annual speech is the Railway Budget and the amount allotted therein for Capital Expenditure. I do not on this occasion propose to deal fully with this matter, as present circumstances are such as to make a comparison with figures and conditions of former years of little value. It is very gratifying,

however, to find the gross earnings of Indian Railways last year to be so satisfactory, the revised estimate for 1916-17 being over £4,000,000 better than the Budget figures.

The necessities of War and the consequent need for economy, together with the impossibility of obtaining material, has made the extension of existing facilities and the development of new lines almost impossible.

The existing Railways, on the contrary, have been denuded, and rightly so, of some of their reserve material for the construction of Railways, which are required in connection with the campaign in Mesopotamia. It must be a matter of great satisfaction to all of us that it has been possible to do so much in this way, but I sincerely trust that it will not be long before these sacrifices and deviations of material can be made good to prevent any danger of stoppage of obstruction in the traffic on our existing lines, and to allow for the developments which the great agricultural and industrial possibilities of this country so urgently demand.

The discussion of Railway matters naturally leads me to a consideration of that question which is perhaps uppermost in your minds in this connection at the present time. I mean the difficulties in the production and carriage of coal. It is almost unnecessary for me to give you a full history of all we have done, and are doing, in connection with this matter, as from time to time details have appeared in the public press.

I rather doubt, however, whether anyone outside the Chamber Committee quite realises the amount of time and trouble which has been devoted to this question. Comparatively early in the year we were approached by the General Traffic Manager of the G. I. P. Railway, with a request that we should formulate a system of coal indent forms, to endeavour to assist the E. I. Railway in making the best use of the available waggons as were available would be used for the benefit of actual consumers.

These negotiations led to a form of indent, with which you are all probably familiar, and although there have been many complaints, as was only to be expected, there can, I think, be little doubt that

the system thus instituted was of material benefit to consumers in securing supplies. Subsequently a conference was held in Calcutta in July last, which Mr. Gillum, Mr. Saklatwalla and I attended, together with the Secretary, to represent the Chamber.

One result of the conference was to place urgently before consumers the necessity of laying in stocks during the monsoon months and certain Bombay firms and companies loyally carried out the recommendations of Government and of the Chamber in this way. It has always been the hope of the Committee, that those who followed this recommendation would be suitably rewarded, by being in a more satisfactory position than others, when a shortage of supplies occurred again, and your Committee have fought strenuously on every occasion to secure this result.

That such consumers have not benefited as much as was hoped would be the case, is a matter to be greatly regretted, but I realise that this condition of affairs has arisen in spite of and contrary to the hopes and intentions of Government and owing to the increasing difficulties with which we have been faced recently.

A further conference was held in Calcutta in December last, at which the Deputy Chairman and Mr. Gillum represented the Chamber and at which the further action which Government could take to relieve the situation was fully discussed. Numerous informal meetings have also taken place, and I feel sure that you will agree with me that our sincere thanks are due to the Hon'ble Sir George Barnes for the keen interest he has taken in the matter, and for his urgent desire to use every possible means to alleviate the difficulties under which consumers have been working. I desire also to express our appreciation of the labours of the Coal Committee recently appointed in Calcutta, and upon which Mr. Crum of Messrs. Graham and Co. kindly consented to act as a representative of Bombay. I regret to say, however, that the position to-day is still one of great anxiety. We are faced not only with difficulties in the transport of coal, but also with a shortage of supplies owing to the likelihood of smaller raisings and the heavy demands upon the collieries for war purposes. Your Coal Sub-Committee had an informal discussion last month with certain representatives of the Millowners' Association interested

in the matter and representatives of that body are now working with our Coal Sub-Committee, in scrutinizing indents. At the same time, we are in consultation with Government as to what further means can be employed to assist matters. The question is one of the most critical and important that has come before the Chamber in recent years, and I can assure you, that everything that we can possibly do for the benefit of the trade of Bombay, as a whole, has been done and is being done.

Trade after the War.

The very large issues which arise under the heading of "Trade after the war," have been subjected, as most of you know, to most serious consideration at the hands of the Chamber. Almost immediately upon taking office, the Committee suggested to the other Chambers in India the desirability of a conference being held of all the Chambers of Commerce, with the object, if possible, of arriving at an unanimous decision in connection with the points on which it seemed likely that there would be little divergence of opinion. But as it was found that the Government of India were themselves considering the matter and drawing up a memorandum on the subjects, it was deemed advisable to postpone the conference from time to time. Your Committee, however, drew up a series of headings for discussion at the joint conference, in the shape of certain recommendations and this was done after the questions raised therein had been fully circulated to members.

The recommendations therefore, while not claiming to be final decisions upon all the points raised did in effect, convey certain conclusions, at which your Committee had at that stage arrived, and gave an idea of the views they were likely to hold on some of the points to be considered. Later in the year, and after the receipt of Government's memorandum the Sub-Committee was re-formed, and during the last few months has again been considering these questions.

Finally, an informal conference of the various Chambers was held in Delhi, ten days ago, at which certain conclusions were arrived at, and at which it was found that on many points the various bodies were in full agreement.

Now, I am well aware that the question of the advisability of discussing the conditions of trade after the war, has been a matter of considerable controversy, and that while some people hold the view that a consideration of these questions is immediately and urgently necessary, others think that any discussion of this kind is futile at present and that we must concentrate all our energies on winning the war before talking about what is going to happen afterwards.

I think, gentlemen, the truth, as ever, lies half way. Any discussion which in any way adversely affected the devotion of our energies to the immediate business in hand would be the greatest misfortune. But on the other hand there are certain matters which it is desirable and necessary should be decided without delay, so that if decisive results be attained, earlier perhaps than any of us dare to hope, we shall not be unprepared for peace as we were unprepared for war. I do not think it is necessary for me to enter into details of the measures indicated as desirable by your committee more especially in dealing with such points as the treatment of enemy and alien subjects, naturalization laws, residence in India of non-British subjects, questions relating to shipping, etc. These have, I think, met generally with the approval of the Chamber. There are other most difficult fiscal problems on which we have indicated possible lines of action, and in connection with which more complete discussion will probably hereafter be necessary.

Sale of weekly "Councils."

In July last the Chamber had the honour of receiving a joint visit from the hon'ble members in charge of the Finance and Commerce and Industry Departments of the Government of India and several matters of interest were informally discussed with the Hon'ble Sir William Meyer and the Hon'ble Sir George Barnes. In finance matters, however, events move at a very rapid rate and I do not propose even in this review of a year's working, to deal with such questions as arose at the time of the issue of the Conversion Loan of 1916. We are concerned with more interesting matters to-day. I must, however, refer briefly to the unfortunate restriction in the sale of weekly "Councils."

We all understand, I think, the cause of the trouble and we realise that the action taken by the Secretary of State was forced upon him by the exceptional conditions arising out of the war.

So many other restrictions are in force to-day preventing trade being carried on under normal conditions that it seems of little use to refer particularly to the unfortunate results of even such an important measure as this reduction in the sale of "Councils." As, however, every impediment and every restriction to free and natural trading is a blow of greater or less magnitude to the welfare and prosperity of India and while fully realizing the difficulties of the position so ably set out by the Finance Minister in his recent speech, I trust that Government may be able to adopt the suggestion which was recently made to them by the Chairman of the Bengal Chamber and give some indication of the possibilities of dealing with the exchange position for at least a short time ahead. We have been told of the only methods which will be available in the coming year to enable the Secretary of State to meet the demands of trade, and I fear that these measures will prove inadequate indeed. When to these financial difficulties are added the other restrictions which war entails, the immediate outlook for trade is far from satisfactory.

India's War Gift.

There are two matters upon which I desire to offer the Chamber's whole-hearted congratulation to the Hon'ble Sir William Meyer; firstly, the masterly financial statement presented to the Imperial Council last month, and secondly, the splendid and courageous proposal of a free gift from India of £100,000,000 to the British War Chest. We cannot be expected to entirely welcome the imposition of a super-tax upon profits, in view of the fact that such a tax may, to some extent, restrict the industrial development of India, at a time when that development requires increasing and whole-hearted support. It cannot be denied that certain industries have made exceptional profits owing to war conditions, and it is but right that such profits should contribute to the extraordinary expenditure of the time. But an excess profits tax imposed in special circumstances and for a brief period is a different matter altogether from a super-tax upon income

which hits many who have practised thrift and self-sacrifice in the past. So far, however, as the income of individuals is concerned, I have little to add as we must all fully realise the necessity for service and sacrifice on the part of every citizen of the Empire, rich or poor. But in the case of companies and trading concerns, while we appreciate the concession made in exempting 10 per cent. of profits earned, I cannot but regret the necessity for a form of taxation which may indirectly encourage unsound distribution of earnings, and which acts against the important principle of capitalization of profits, under which principle British trade and enterprise in the past have been built up upon a firm and sure basis of security. In the present stage of industrial development in India, sound enterprise requires every possible support in order that India may be able to increase her resources and take a high place in the great future which we believe lies before the Empire when the war is over.

India's Trade Recovery.

It must be a matter of the greatest satisfaction to us all that the financial statement shows India's wonderful recovery in trade, and the rapid disappearance of the early effects of war; and no one, I think, will cavil at an extra burden of taxation being placed upon the country with such a popular and patriotic purpose in view as the making of this contribution to the Empire's funds. We appreciate the placing of the import duty on cloth on the same basis as other goods in the tariff, as this, to some extent at any rate, will assist that great industry on which the prosperity of this city so largely depends, and I hope that the removal of the excise duty is a matter only slightly delayed. The speech delivered only a day or two ago by the Secretary of State for India sets out in a clear and most able manner our case in connection with the increase in the import duty on cloth, and the arguments therein set forth are, I think, convincing and unanswerable.

It is too early yet to say what response there will be to the invitation to subscribe to the New Loan, but I think we may congratulate the Government of India upon their endeavours to meet the circumstances of all classes of the people, while putting forward proposals of an attractive character and free from unnecessary restrictions.

I will not dilate upon the advantages offered to investors, or the opportunities given to every patriot to whole-heartedly support the Empire in this time of need. These matters have already been fully dealt with on other platforms and other occasions and with the splendid lead His Excellency the Governor has given to his people of this Presidency, I have no fear but that Bombay will do her full share in supporting the loan, and thereby bringing nearer the day of victory and peace. I sincerely hope that the estimate of £10,000,000, which, it was stated, might be expected as a result of the issue, will be found to be largely exceeded.

During the year, gentlemen, your Committee have fully realised the disadvantages under which trade is suffering, owing to the absence of freight facilities and also for the necessity for the greatest economy in the use of tonnage. In the latter part of the year we were asked to appoint a committee of three, to advise the Royal Indian Marine in connection with the impressment of vessels, and it is our sincere hope that such consultation and advice will assist in preventing any waste of freight and thus help to relieve the great difficulties with which trade is at present faced.

Indigenous Industries.

The appointment, a year ago, of a commission to enquire into the possibilities of the promotion of indigenous industries in India, was a step heartily welcomed by the Chamber, who felt that under the able guidance of Sir Thomas Holland results of a more definite and practical character might be expected than is always the case in the findings of such commissions, and we gladly assented to the request of the Government of Bombay, that we should appoint two representatives to a Committee, to go into the matter from a local standpoint, and to assist in the improvement of existing industries, and the promotion of new enterprises suitable to this Presidency.

This Committee has met regularly for several months past, and is much indebted to the enthusiasm and keenness displayed by its Secretary, Mr. G. A. Thomas, I.C.S.

Although, as is to be expected, differences of opinion exist on some points, I think there will be found to be, on the whole, wonderful unanimity in connection with the important matters which have been discussed and I much hope that the Indigenous Industries Commission, when it meets again next cold weather, will be able to outline a policy upon which Government can confidently go forward in giving the assistance required to concerns now struggling for existence, and in helping in the promotion and development of new enterprises.

INDIAN DEFENCE FORCE.

The question of the improvements necessary in the status and efficiency of the Volunteers was, as you know, a matter of representation by previous Committees of the Chamber, and we were therefore in a position to heartily welcome the introduction by H. E. the Commander-in-Chief, of a bill to provide an Indian Defence Force, under which the services of every able-bodied European and a number of Indian Volunteers will be available for the Army in India.

The introduction of the Bill is so recent and has had such widespread notice and publication, that I do not think it is necessary for me to do more than repeat what I said in the Imperial Legislative Council. While we entirely welcome the measure and regret it was not earlier introduced and while we appreciate the opportunity for service, however humble, in connection with the war, which is thus made available for us, we earnestly hope that the Act will be applied under rules and regulations which will enable the trade of the country to be carried on, with as little disturbance as possible under the circumstances. Full consultation is required with those whose knowledge and experience will inspire our confidence and secure that if still further interruption of trade is necessary, the loss to the country thereby occasioned will be compensated by the addition of men of business training and experience to help in the solution of the exceptional problems with which the nation is now faced.

I now turn, gentlemen, to what I may describe as more local questions, and the first of these that I desire to deal with is the

working of the Bombay Port Trust. It has already been often said that Government were lucky indeed to find such vast facilities as the Alexandra Docks afforded them ready for use upon the outbreak of war, and perhaps this Chamber may take a little credit for the unswerving support which our predecessors gave to the proposals made now a good many years ago by Sir Walter Hughes.

We know only too well the strain and responsibility which has fallen upon Sir Fredrick Sprott and the whole staff of the Port Trust in the heavy work of the greatest importance not only to trade but to India and the Empire as a whole. It is very satisfactory that with all the immediate and pressing demand which the war has made on the facilities of the Trust, it has been possible to carry on our trade without serious hindrance, and it is a matter for congratulation that the resources of the Trust are upon such a satisfactory basis and are such as will justify us when the war is well over in pressing for those further schemes and extensions which will, we believe, be required to cope with the increasing prosperity of Bombay in years to come.

City Court for Bombay.

Another local matter upon which the opinion of your Committee has been invited by Government, is the desirability of creating a City Court in Bombay or alternatively of extending the jurisdiction of the Small Causes Court as at present constituted.

After very careful consideration of the question, we found that we were not in full agreement with the other public bodies, and we advocated in preference to the alternatives already put forward that a special Commercial Court should be constituted within the High Court of Bombay. Full details of this matter will be found, in due course, in the report, and I need only say here that we appreciate Government's desire to assist in improving the efficiency of the methods under which commercial causes are instituted and tried, and we hope that the scheme we have suggested may prove as effective as other methods proposed, and that it will be possible to bring it into force without any dislocation of existing arrangements, and with much less expense than would be required by the institution and erection of a Special City Court.

Our private affairs, gentlemen, require a word of explanation. At the beginning of the cold weather, the Cotton Trade Association approached us with a request that we should give them the services of our Assistant Secretary to enable them to inaugurate their scheme for a Cotton Exchange and after careful consideration, your Committee were able to accede to this request, while retaining a lien upon Mr. Wilkinson's services in case of emergency.

I need hardly say that in these times, we were unwilling to reduce our staff in any way, especially in view of the difficulties of replacement. But as we felt that the Cotton Trade Association proposals were of great importance to the placing of their special trade upon a satisfactory and businesslike basis and therefore to the trade of Bombay generally, we have stretched a point, under the conditions I have referred to in order to assist them.

After to-day, the management of your affairs, will be not in my hands, but in those of the Hon'ble Mr. Malcolm Hogg whom you have elected to succeed me, and whose experience of the many problems of the last two years should prove of great value to him and to you.

I feel sure that your interests will be thoroughly well cared for and that he will be heartily supported by Mr. Ross as Deputy Chairman and by the new Committee, you will elect to-day.

To Mr. Hogg and the out-going Committee I offer my heartiest thanks for their unwavering support and loyal assistance.

While I think there have been fewer general questions than usual, judging by my previous experience of Chamber affairs, there has certainly been a larger number of important matters requiring special consideration by sub-committees and in other ways during the year.

The important measures brought before the Imperial Council in its recent session have necessitated my absence for some weeks at Delhi, and Mr. Hogg has ably carried on the supervision of the affairs of the Chamber during that and previous periods of absence. To Mr. Gillum who has twice attended at Conferences connected with coal and recently at the "Trade after the War" Conference

at Delhi, your special thanks are also due, while he and other members of the Sub-Committee have had an unusual number of meetings to attend in connection with some of the matters I have already dealt with.

The difficulties of the coal situation have placed an unusual amount of work on the shoulders of your Secretary who is now without the assistance of Mr. Wilkinson; but backed by the long experience of Mr. Royal, I have no doubt that he will be able to tackle the work of the coming year as keenly as he has done that of the period now closing.

In the course of these remarks, gentlemen, I have dealt with our hopes and fears, of the past year, and with some of the difficulties under which our trade has been carried on. I should like to conclude this address with a word of confidence as to the future.

It is, indeed, a matter for great thankfulness that the past monsoon was of such a favourable character and that it has been possible to carry on our trade in spite of drawbacks and difficulties in a manner which shows the prosperity of India.

New Imperial Spirit.

It would be useless to hazard any conjecture as to when the war may end and normal conditions be restored, but at a time when there is such a universal demand for sacrifice and service throughout India; at a time when India is awakening to a new Imperial spirit and to a new realization of her rights and obligations as a part of the Empire, it is impossible not to view the future with calmness and confidence.

We in India will continue to take, I hope, an increasing share and responsibility in the conduct of the war, until that end for which the Empire is combined in a manner hitherto undreamt of, and to which she is committed, is achieved; and when that object is gained and peace is restored, I have no doubt that India will go forward in the march of progress in such a manner as to secure for herself a well-earned and worthy place in the counsels of the nation. Claiming, as is natural, an increasing voice in internal matters, but otherwise avoiding political and racial questions, not seeking

causes of offence or imaginary injustice, she will, I trust, devote herself with a wider realisation of the claims of citizenship, to the urgent economic and industrial problems which lie ready at hand.

We cannot but feel confident that on these lines and with these ideals a bright and prosperous future is opening for this great land, in which there is room for all, in which trade and industry are still in their infancy and in which, peace and prosperity are possible for all who seek these benefits with a recognition of the nobility of honest labour.

With these remarks, gentlemen, I beg to propose that the report of the Committee of the Bombay Chamber of Commerce for the year 1916 be adopted and confirmed.

THE NEW CHAIRMAN.

The Coal Situation.

The Hon. Mr. M. N. Hogg, in seconding the adoption of the report, said:—

Your Excellency, Mr. Chairman and Gentlemen,—After the very comprehensive and interesting review of the past year's work which our Chairman has given us, it will only be necessary for me to detain you for a short time with a few observations on some of the developments which have taken place during the last six or seven weeks, while the Chairman has been absent at Delhi.

The first matter to which I must refer is the coal situation. The Chairman has referred to the system of special indents which was established, during the latter part of January and the early part of February it was found that, although wagons were duly reported to be allotted against our indents, there was but little coal actually coming forward against the indents and that mills in particular were receiving hardly anything. The situation became increasingly serious and urgent representations by your sub-committee to the Coal Committee in Calcutta elicited the unsatisfactory information that sufficient wagons were scarcely available for the requirements of those classes of consumers whose needs had been classed as more urgent in the national and public interests than the needs of mills. Consequently there was little hope of

despatches of coal for mills and other industrial consumers being anything but extremely irregular. The Coal Committee in Calcutta suggested as the only possible remedy that they should arrange to despatch complete rakes of coal to this Chamber, and that this Chamber should pay for, take delivery of and stock the coal and resell it to those consumers who were in urgent need. You will readily understand that the proposal was far from welcome to your committee. It involved a complete departure from the recognised functions of the Chamber and a plunge into heavy and responsible commercial operations with which the Chamber was not equipped to deal. After very careful consideration, however, the committee came to the conclusion that as this appeared to be the only chance of preventing the stoppage of many mills it was their duty to accept the proposal in the public interests. They, therefore, replied to the Coal Committee that if such rakes could be sent they would make the necessary arrangements at this end.

This system has now been started and several rakes of coal have already arrived and been allotted to consumers, while we have advice of further supplies on the way or in view. It was at first intended that the Coal Committee should endeavour to send us one rake daily, but it soon became evident that this would not be sufficient and the Coal Committee are now aiming at a despatch of two rakes daily. It is no exaggeration to say that almost the whole coal for the mill and other industrial consumption of Bombay is now coming through the Chamber. This involves a very heavy responsibility on the Chamber, but I can state confidently that if this system of rakes had not been introduced, several mills would already have been stopped and we should be faced with the possibility of a partial paralysis of our mill industry. I do not pretend that the situation is not still very serious or that we can count upon receiving sufficient coal to satisfy all needs, but there can be no doubt that we are receiving very much more coal than would have otherwise arrived in Bombay. I, therefore, feel that we were justified in committing the Chamber to this responsibility.

Homeward Remittances.

Another point to which I wish to refer arises out of an interview which your committee recently had with Mr. Gubbay, the

Controller of Currency. Mr. Gubbay read out to us telegrams from the Secretary of State, in which the Secretary of State appealed to all firms and companies who had remittances to make homewards to make them only through the banks. He pointed out that if remitters allowed themselves to be tempted by attractive rates of exchange into sending their remittances through other channels they endangered the success of the measures which he had taken for maintaining the stability of exchange and for financing exports of national importance through the banks. Mr. Gubbay emphasised the national importance of this matter and the committee assured him that if he would address the Chamber officially they would circulate the letter to all members and would appeal to them for their co-operation; they also expressed the confident opinion that this co-operation would be readily forthcoming. You have all received within the last few days copies of Mr. Gubbay's letter with a covering letter from the committee, and all I desire to do is to urge upon every member that he should loyally respect the Secretary of State's wishes in this matter.

I join with our Chairman in welcoming enthusiastically the splendid gift of 100 millions sterling which India has made to the Empire. At the present moment the War Loan, which forms part of this gift, is a matter of the most absorbing interest to all of us and its daily progress is eagerly watched. The glorious success of the recent War Loan at home is a proud memory in the minds of us all and it is probably true that a good many of us will be hampered in our contributions to the Indian Loan by having recently put all our spare cash into the Home Loan. But if we have put our saving into the Home Loan we can still put our prospective savings into the Indian Loan by borrowing from the banks or from our own firms. I feel sure that the members of the Chamber will do their utmost to set a worthy example and to send the inspiration and spirit of the recent Home Loan reverberating through India.

Before I sit down, gentlemen, I have to thank you for the very great honour which you have done me by electing me your Chairman for the coming year. It is a position which I am very proud to occupy, but which I take up with a full consciousness of the

onerous nature of the duties and responsibilities laid upon me. In these times the work of the Chamber, much of which, I am glad to believe, is of national importance, makes a very heavy call upon the Chairman, Deputy Chairman and Committee, but particularly perhaps upon the Chairman. The response to this call is rendered the more difficult by the fact that we are all of us very short-handed in our own offices and that our staffs, particularly during the coming year, will have many duties to perform besides their office duties. I can only say that I will do my best to uphold the high traditions of the office to which you have elected me and that my experience as Deputy Chairman under the two distinguished Chairmen who have preceded me cannot fail to be of the greatest assistance to me. I feel sure that I can rely upon the whole-hearted support of Mr. Ross and the committee whom you are about to elect in carrying on the work of the Chamber as successfully as it has been carried on in the past.

With these remarks, gentlemen, I beg to second the adoption of the report.

The report was then adopted.

H. E. THE GOVERNOR.

A HOPEFUL SITUATION.

H. E. The Governor, who was received most enthusiastically said: Mr. Chairman and gentlemen,—It is, I believe, many years since the Governor of this Province has had the privilege of being present at the annual meeting of the Chamber of Commerce of this city, and I should like at once to thank you, Sir, and all the members of your Chamber for your courtesy in inviting me here to-day to assist in your deliberations. I am the more gratefully sensible of your action, because it gives me the opportunity as head of the Government to thank your Chamber and all the other organizations in this city which have the care and interests of trade and commerce in their hands, for the cordial and thorough co-operation that you have all shown to Government during the period of the war, and for ready advice and assistance you have given us on the many difficult questions which have arisen from time to time. I

can assure you that nothing has given me more satisfaction during the last four years than the knowledge that the relations between Government and your Chamber have been of an entirely harmonious and mutually helpful character.

You, Sir, in your most able and interesting speech have discussed with great knowledge the important questions of trade and finance with which your Chamber has been engaged during the past year, and you have been able to express your opinions on these questions with a freedom and independence which is not permitted to one who is like myself an official of Government.

While, therefore, my remarks must be of a very general character, there are certain points connected with your speech to which I should like at once to make a special reference.

In the first place I should like to express to your Chamber my very sincere appreciation of your zealous efforts in assisting to relieve the very difficult situation which has arisen in this country owing to the shortage for reasons which you have clearly stated, in the supply of coal, I am glad to feel that for the present the immediate difficulties have been met, and that the forebodings that the mills would be closed down and railway traffic gravely curtailed have not been raised. I agree that the situation is still not free from anxiety, but I trust that the difficulties which lie in the future will be satisfactorily met. I would venture to urge, that in order to assist the Calcutta Coal Committee in their task, it is very necessary that they should secure from us an accurate estimate of our requirements. I make this observation, because I am given to understand that the figures originally furnished to them from Bombay of their monthly requirements and of stocks in hand were such that, if they had been accurate, the supplies in Bombay must have been exhausted before they were actually replenished from Bengal.

Let me add that I fully endorse your expression of thanks to Mr. Crum for the care and attention he has given to our interests on the Coal Committee, and should like to express my further thanks to Mr. Saklatwalla and Mr. C. N. Wadia for agreeing to represent the interests of the Millowners' Association thereon.

Popularising the War Loan.

Your references to the War Loan lead me to make but one observation, which is that I am sure I can rely on every member of your Chamber to promote and popularize the loan, and to assist us in all ways to ensure that our Presidency does its full share in supplying our Empire's needs and showing by our generous investments, our complete confidence in the justice and the certain triumph of our Empire's cause. It will be a great satisfaction to you all to feel that a late Chairman of your Chamber, Mr. Birkett is doing invaluable service as Chairman of the Bombay Citizens, War Loan Committee, and has thrown himself into his task with an energy and zeal which I hope may prove infectious and ensure the complete success we all desire to achieve.

The passing of the Bill for compulsory service of Europeans in this time of war has been cordially approved by us all and I have all confidence that the members of your Chamber who come within the Act will as cheerfully undertake the obligations which it imposes as has been done by our fellow-citizens in other parts of the Empire. The usefulness of our present volunteer force has been shown during the past months, when a considerable number of them have been continuously on duty. I entirely agree with you, Mr. Chairman, that all care should be taken when selecting from those liable to service to minimise the interference with and inconvenience which must necessarily be entailed, to our great business firms for it is all important that the trade of the country should be carried on with as little disturbance as possible. I am certain, however, that all European firms will be willing to make whatever sacrifices may be required of them in this contribution to the common cause.

Employment for Incapacitated.

May I, in this connection, take this opportunity of referring to a matter on which I should be grateful for the views and opinions of your Chamber? A few weeks ago General Knight informed me that he had received communications from certain business firms suggesting that they might be willing to give positions in their firms to suitable officers of the Army or Navy, who, while

incapacitated by wounds from further military service, were otherwise in good health and anxious to secure employment in civil life. I thought this matter sufficiently important to write to the Secretary of State, and he, a few days ago, cabled to me cordially approving of the idea, and suggesting that he should appoint a committee at the India Office which might deal with any applications which might be sent.

Might I invite you gentlemen to consider whether there is a possibility of developing this suggestion, and further, if, in the event of your viewing it with favour, you could form a committee out of your members and deal direct with the committee to be appointed by the Secretary of State ?

Mr. Chairman, I was glad to note that at the conclusion of your speech you struck a note of confidence in the future, a confidence which, I think, is thoroughly justified by a survey of the situation which, to my mind, holds out great possibilities for our future development. We have had, as you have shown, Sir, serious difficulties to contend with, but their effect on our trade has been infinitesimal as compared with most of the other great nations engaged in this terrible struggle, and after victory is assured we shall start with the immense advantage of being a great producing country, able to supply many of the urgent requirements of those countries which have been devastated by the effects of the war.

Taking agriculture first, I think we can claim that our progress has been of late years of a sound and satisfactory character. We have been blessed with excellent seasons ; there is every inclination of an increased desire on the part of the farming population to employ more up-to-date methods, and the continued advance that is taking place for both canal and well irrigation is diminishing year by year the anxiety of a possible failure of the monsoon.

Promotion of Local Industries.

If we turn to the promotion of industries, I think I am entitled to say that there is every indication that the admirable work which has been done by your local Industries Committee is likely to produce before long very practical results and I should like to

express on behalf of Government my very sincere appreciation of their services which have been so readily given, notwithstanding the fact that all its members are very busy men, and also to thank Mr. Thomas for the admirable manner in which he has performed his duties as Secretary.

We look forward to a visit from the Industrial Commission next cold weather, and feel sure that their enquiries and investigation will prove that the potentialities of industrial development in India are second to none in the Empire.

And lastly if we consider the possibilities of our trade and commerce after the war. I think the outlook is very bright indeed. We are already supplying, notwithstanding the difficulty of freightage, Egypt and the Mediterranean with our natural products to an extent hitherto unknown; and when a stable and settled administration exists in Mesopotamia and in that great tract of country which has hitherto been known as German East Africa, I think I may say without undue optimism that this city and Presidency are peculiarly well situated for developing a large and profitable trade between ourselves and those countries.

Now if as I think there is good reason for confidence in the future, there is one note of warning I would wish to strike, one question I would like to ask the members of your Chamber to-day. Are we looking ahead far enough to prepare for all possible emergencies? Are we organising satisfactorily all our forces here so as to make our position secure for future years?

You, Sir, in a sentence, referred to this matter in general terms with which I cordially agree, when you said that while we ought not to allow anything to divert us from every effort towards our main purpose of winning the war, still we ought to be prepared, directly war is over, with a definite policy on certain questions to which you have referred and which will require to be settled without delay.

But it is more in its local aspect that I think it absolutely necessary to look well ahead, and I want in a word or two to refer to two matters which seems to me to be of prime importance in this connection.

BACK BAY RECLAMATION.

If we believe in the future prosperity and progress of our trade and commerce, it follows of necessity that we, who are responsible for it, must provide for the inevitable expansion of this city which this increasing prosperity entails. I should like you, gentlemen, to know that Government and, I cannot speak officially on their behalf, I am sure the Municipality also, are fully alive to the importance of this matter, and when financial conditions allow we will take practical measures to extend the possibilities of our city's development. Perhaps I may add here in parenthesis that though when I first arrived here I was an opponent of the Back Bay Reclamation, I am convinced that a considerable expansion will have to be undertaken in that arena.

Again, if we believe in the increasing business of our town, we ought to look well ahead with regard to the matter of our labour supply and I own that from a purely business point of view this is a matter that causes no considerable anxiety. There is already at many times of the year a shortage of labour and a very large amount of it is of a purely casual character. If agriculture develops rapidly, if our trade and industry increase considerably, that shortage will, year by year, become more acute, and I am convinced that it is only by great employers of labour taking the necessary steps to raise a permanent class of workers in decent homes and healthy surroundings, under conditions which will give them opportunities of bringing up their children to follow their trade after them, it is only by this means that we shall avoid in the future a situation of real and serious difficulty.

In conclusion, Mr. Chairman, while thanking you once more for your courtesy in inviting me here to-day, let me warmly congratulate you on your very successful tenure of office in your important position, and let me add that from what I know of him, I think we may rest confident that in the Hon'ble Mr. Malcolm Hogg, your Chamber has secured a most capable and efficient successor. In view of the excellent war news we have had within the last few weeks, let us hope that, during his term of office, the victory of the allied arms will be assured, and that peace and ever increasing prosperity may reign through this land. (Applause.)

Mr. W. M. Ross proposed that the thanks of the Chamber be tendered to the Chairman, Deputy Chairman, and the out-going Committee for their able conduct of the affairs of the Chamber during the past year.

The proposition was seconded by **Mr. T. W. Birkett,** and carried with acclamation.

On the motion of **Mr. G. H. Bowman,** seconded by **Mr. H. R. Greaves,** it was resolved that the following gentlemen be elected Members of the Committee of the Bombay Chamber of Commerce for the year 1917:—Mr. J. H. Fyfe, Mr. S. J. Gillum, Mr. H. P. Hebblethwaite, Major H. A. L. Hepper, R. E., Mr. Ralph Kidd, Mr. Nigel F. Paton and Mr. A. J. Raymond.

Mr. A. J. Raymond proposed, **Mr. S. J. Gillum** seconded and it was agreed that the Bombay tonnage scale for Sandalwood be altered as follows:—

Sandal and Sapan wood .....9 cwts.

Sandalwood roots and chips .....7 cwts.

Mr. George Miller proposed, **Mr. J. H. Fyfe** seconded and it was resolved that Messrs. A. F. Ferguson & Co. be re-elected Auditors of the Chamber's accounts for the year 1917.

Mr. Nigel F. Paton proposed, **Mr. A. M. Tod** seconded and it was agreed that the Hon'ble Mr. Malcolm N. Hogg and Mr. W. M. Ross be elected Trustees of the Chamber's Provident Fund for the current year.

The Chairman proposed a hearty vote of thanks to His Excellency the Governor for his kindness in attending the meeting. Carried with acclamation.

A vote of thanks to the Chairman, terminated the proceedings.

Bombay Chamber of Commerce.

ANNUAL REPORT.

ELECTION OF CHAIRMAN OF THE CHAMBER FOR 1917.

The annual ballot for the office of Chairman took place on the 17th January 1917 and resulted in the election of the **Hon'ble Mr. Malcolm N. Hogg.**

ELECTION OF DEPUTY CHAIRMAN FOR 1917.

The ballot for the above office took place on the 24th January 1917 and resulted in the election of **Mr. W. M. Ross.**

LEGISLATIVE COUNCIL OF THE GOVERNOR GENERAL OF INDIA.

Chamber's Representative.

The term of office of the **Hon'ble Mr. T. W. Birkett** as the Chamber's Representative in the Legislative Council of H. E. the Governor General of India expired during the year under review. A ballot was accordingly held on the 26th July 1916 and resulted in the election of **Mr. J. S. Wardlaw Milne.**

LEGISLATIVE COUNCIL OF THE GOVERNOR OF BOMBAY.

Chamber's Representative.

The term of office of the **Hon'ble Mr. Malcolm N. Hogg,** the Chamber's Representative in the Legislative Council of H. E. the Governor of Bombay, expired on the 30th April

1916. A ballot was accordingly held on the 15th March 1916 and resulted in the re-election of the **Hon'ble Mr. Hogg.**

PORT TRUST.

Chamber's Representative on the Board.

The term of office of **Mr. G. E. Xydis, Mr. W. McA. Houstoun** and **Mr. Nigel F. Paton** expired on the 31st March 1916. A ballot was held on the 8th March 1916, and resulted in the election of the **Hon'ble Mr. J. S. Wardlaw Milne** and **Mr. Nigel F. Paton.** There was, however, a tie for the third seat and a fresh ballot was accordingly held on the 15th March 1916 in respect of the two candidates for whom the equal number of votes was recorded and resulted in the election of the **Hon'ble Mr. Malcolm N. Hogg.**

The **Hon'ble Mr. T. W. Birkett,** on proceeding to Europe, obtained leave of absence from the Board meetings for six months from 16th April 1916. A ballot was consequently held on the 10th May 1916 and resulted in the election of **Mr. H. P. Hebblethwaite.**

MUNICIPAL CORPORATION.

Chamber's Representative.

The triennial election of two members to represent the Chamber in the Municipal Corporation took place on the 31st January 1916 and resulted in the election of the **Hon'ble Mr. J. S. Wardlaw Milne** and **Mr. A. M. Tod.**

The **Hon'ble Mr. J. S. Wardlaw Milne,** however, resigned his seat later in the year and a ballot was consequently held on the 23rd August 1916 and resulted in the election of **Mr. Harry T. Gorrie.**

IMPROVEMENT TRUST BOARD.

CHAMBER'S REPRESENTATIVE.

The term of office of **Major H. A. L. Hepper, R. E.,** as the Chamber's Representative on the Board of the City of Bombay Improvement Trust expired on the 31st March 1916. A ballot was accordingly held on the 13th March 1916, and resulted in the election of **Mr. A. M. Tod.**

Later in the year **Mr. Tod** obtained leave of absence from the Board meetings, and at a ballot held on 10th May 1916 **Mr. G. H. McCausland** was elected to act during his absence.

MEMBERSHIP OF THE CHAMBER.

The total membership of the Chamber on 31st December 1916 was 127, as against 117 at the end of 1915.

The following are the names of members elected during the year under report :—

Messrs. Symons Barlow & Co.—Proposed by the Chartered Bank of India, Australia & China, Limited, and seconded by Messrs. Ralli Bros.

Messrs. Gill & Co.—Proposed by Messrs. Forbes, Forbes, Campbell & Co., Limited, and seconded by the National Bank of India, Limited.

Messrs. Croft & Forbes.—Proposed by Messrs. W. & A. Graham & Co., and seconded by the National Bank of India, Limited.

Messrs. L. & I. Rapaport.—Proposed by the National Bank of India, Limited, and seconded by Messrs. Cox & Co.

Messrs. W. H. Scales & Co., Limited.—Proposed by Messrs. W. & A. Graham & Co., and seconded by the Eastern Bank, Limited.

Messrs. P. Chrystal & Co.—Proposed by Messrs. Killick Nixon & Co., and seconded by the National Bank of India, Limited.

Messrs. Grant, Dwarkadas & Co.—Proposed by Messrs. Forbes, Forbes, Campbell & Co., Ltd., and seconded by the Chartered Bank of India, Australia & China.

Messrs. John Taylor & Sons (Manchester), Ltd.—Proposed by Messrs. Greaves Cotton & Co., and seconded by the Eastern Bank, Limited.

Messrs. Turner Hoare & Co.—Proposed by Messrs. W. & A. Graham & Co., and seconded by Messrs. Ewart Latham & Co.

Messrs. Heatly & Gresham, Limited.—Proposed by the National Bank of India, Limited, and seconded by Messrs. Duncan Stratton & Co.

Messrs. Bird & Co.—Proposed by the National Bank of India, Limited, and seconded by Messrs. Croft & Forbes.

Messrs. Cox's Shipping Agency, Limited.—Proposed by Messrs. Cox & Co., and seconded by Messrs. Thos. Cook & Son.

The following ceased to be members:—

Messrs. Sanday & Co.

Messrs. Holland & Moss, Limited.

MEMBERSHIP SUBSCRIPTION.

(*See Report* 1915, *page* XXX.)

At the Annual General Meeting of the Chamber held on the 16th March 1916 it was agreed to increase with effect from 1st July 1916 the Membership Subscription from Rs. 15 to Rs. 20 per mensem, and further to increase the charge for a copy of each of the publications to members from

Rs. 200 to Rs. 240 per annum, the subscription for individual returns to members and non-members being increased *pro rata*.

SUB-COMMITTEES.

Following the procedure adopted in former years, the undermentioned Sub-Committees were appointed to assist the General Committee during the year 1916 :—

IMPORTS SUB-COMMITTEE.

L. Barraclough, Esq.	E. G. Montgomery, Esq.
J. B. Bennett, Esq.	W. M. Ross, Esq.
G. H. Bowman, Esq.	A. P. Stewart, Esq.

DOCKS AND RAILWAYS SUB-COMMITTEE.

The Hon. Mr. J. S. Wardlaw Milne.	H. P. Hebblethwaite, Esq.
J. H. Fyfe, Esq.	A. C. Rumboll, Esq.
F. W. Hanson, Esq.	H. G. Weber, Esq.

SHIPPING AND EXPORTS SUB-COMMITTEE.

F. C. Annesley, Esq.	G. B. Ramsay, Esq.
A. H. Froom, Esq.	A. J. Raymond, Esq.
S. J. Gillum, Esq.	

FINANCE SUB-COMMITTEE.

The Hon'ble Mr. J. S. Wardlaw Milne.	R. Aitken, Esq.
The Hon'ble Mr. M. N. Hogg.	Ralph Kidd, Esq.

TONNAGE SCALE.

BARLEY.

(*See Report* 1884-85, *pp.* 110, 164.)

The Karachi Chamber of Commerce informed this Chamber that they had occasion to make a test measurement of Barley and that the scale worked out to 16·11 cwts. to the

ton. The Karachi Chamber enquired whether this Chamber would also make a test measurement and alter the Bombay scale if necessary. A test was accordingly held on the 10th January 1916 and the result worked out to 14·6 cwts. to the steamer ton which confirmed the Chamber's present scale of 15 cwts. A reply to this effect was sent to the Karachi Chamber.

Sandalwood.

The Cochin Chamber informed this Chamber that serious complaints had been received from Steamship Owners with regard to the bad stowage of Sandalwood as compared with 50 cubic feet on which the Cochin Tonnage Scale was based and as in the opinion of that Chamber these complaints were justified it was decided to reduce the scales to a more equitable level and the following were accordingly fixed:—

Sandalwood chips and roots	8 cwts.
Sandalwood, other classes	11 „

This Chamber was asked whether they would arrange for a corresponding reduction in the Bombay Tonnage Scale, which is based on 40 cubic feet.

It was accordingly decided provisionally to alter the Bombay scale as from 1st July 1916 as follows:—

Sandalwood and sapan wood	9 cwts.
Sandalwood roots and chips	7 „

The above alteration is subject however to confirmation at the next General Meeting of the Members of the Chamber.

BRITISH IMPERIAL COUNCIL OF COMMERCE.

(*See Reports* 1910, *pp.* 6, 125; 1912, *page* 661; 1913, *pp.* 7, 155; 1915, *pp.* 6, 92.)

It will be remembered that since the year 1910 correspondence has on numerous occasions passed between the Committee

and the organisers of the Congresses of the Chambers of Commerce of the Empire with regard to the participation of this Chamber in the triennial Congresses. The Chamber has so far been unable to participate therein owing to the basis of voting being, in the opinion of the Committee, unsatisfactory, so far as Chambers of Commerce in India were concerned. In September last, however, the Committee were informed that the British Imperial Council of Commerce, under whose auspices the Congresses are now held, had finally adopted the recommendation of the Executive Committee that six representatives and six votes at Congresses should be allocated to the Bombay Chamber.

The Committee accordingly applied for affiliation with the British Imperial Council of Commerce, and invited Sir Henry Procter to act as representative of this Chamber on the Council. (*Appendix* **A.**)

ADDRESS TO LORD HARDINGE.

On the 1st April 1916 the Committee on behalf of the Members of the Chamber presented a farewell address to His Excellency Lord Hardinge on his retirement from India. The full text of the address, which was presented at Government House, and His Excellency's reply will be found in *Appendix* **B-1.**

ADDRESS TO LORD CHELMSFORD.

An Address of Welcome was presented by the Committee on behalf of the Members to His Excellency the Viceroy on his arrival in Bombay, on the 3rd April 1916. The full text of the address and His Excellency's reply will be found in *Appendix* **B-2.**

VISIT TO BOMBAY OF THE HON'BLE SIR WILLIAM MEYER AND THE HON'BLE SIR GEORGE BARNES.

The Hon'ble Sir William Meyer, Finance Member of the Government of India and the Hon'ble Sir George Barnes, Member for Commerce and Industry, accompanied by the Hon'ble Mr. C. E. Low, Secretary to the Government of India, Department of Commerce and Industry, met the General Committee and the Finance Sub-Committee of the Bombay Chamber of Commerce on Wednesday, 2nd August 1916, and informally discussed various questions of commercial interest including: (1) Proposed Bills of Exchange Act; (2) Stamp Duty on Cash Credit Agreements; (3) Free Sale of Council Bills; (4) Raising of Rupee capital by Railways for improvement in existing lines; (5) Prohibition of imports of Indian Cotton Yarn into the United Kingdom; (6) Congestion on Indian Railways, particularly in connection with coal traffic; (7) Increase in rates by Bengal Nagpur Railway for manganese ore; (8) Shipments of Manganese Ore (enemy trading); (9) Shipment of Hides and Skins; (10) Proposed amendment of Section 277 (3) of the Indian Companies Act.

The full text of the Chairman's opening remarks and the Hon'ble Sir William Meyer's and the Hon'ble Sir George Barnes' replies will be found in *Appendix* **C.**

GOVERNMENT PROMISSORY NOTES.

The Government of Bombay addressed the Chamber in connection with the existing practice of the Public Debt Office in regard to Government Promissory Notes held or negotiated by persons who occupy the representative capacities of executors or administrators of deceased persons.

It was stated that it had always been customary for the Public Debt Office to recognise the representative character of persons appointed as executors or holding letters of administration, and to issue Government Promissory Notes to them by renewal in their names by the description of their capacities as executors or administrators. Recently, however, the Government of India had been advised that the reference to administrators and executors involved in this practice amounted in terms to recognition of a trust and would thus probably contravene the provision of Section 4 of the Indian Securities Act. The correct course it was said would be for the Public Debt Office to renew the notes in the names *simpliciter* of the individuals who were acting as executors or administrators, and they, so far as the Public Debt Office was concerned, would then be regarded as dealing with the notes in their personal capacity.

It seemed to Government that there were two courses open, namely ; (1) to abandon the existing practice of recognising the representative capacity of executors and administrators in connection with transactions in Government Promissory Notes ; and (2) to continue this practice, the law being amended in order to make it clear that such recognition was legal notwithstanding the general prohibition against taking notice of trusts.

The Government of Bombay asked for the opinion of the Chamber on the points raised.

In reply the Committee stated that they were of opinion that it was inadvisable to abandon the existing practice as the change would, in their opinion, react unfavourably on the popularity of Government Paper.

Although the existing practice did not afford absolute protection to beneficiaries under a will, it was felt the

general public looked upon it as a very valuable safeguard in this direction. Executors or Administrators would also prefer a continuance of the existing arrangement, to one which would necessitate the renewal in their individual names only of Government Promissory Notes held by them in a fiduciary capacity.

In the opinion of the Committee the existing practice did not lead to delay in the recognition of endorsements when once Probate or Letters of Administration had been registered with the Public Debt Office, and, in any case, these would require to be registered whether the existing practice be continued or abandoned. Under the circumstances the Committee were not in favour of altering the existing system. (*Appendix* **D.**)

BILL TO AMEND THE GOVERNMENT OF INDIA ACT, 1915.

The Burma Chamber of Commerce drew this Chamber's attention to a Reuter's telegram, dated 8th May 1916, intimating that the House of Lords had passed the first reading of a Bill supplementing the India Consolidation Act of 1915, and asking this Chamber to telegraph a strong protest to the Secretary of State urging that the Bill be dropped.

The Committee despatched the following cable to his Majesty's Principal Secretary of State for India :—

> "Bombay Chamber Commerce respectfully but emphatically protests against proposed amendment of Government of India Act, 1915, contained in Bill now before Parliament. Effect of proposed amending Section 84 (*d*) is to overrule decision of Privy Council in case of Secretary of State versus Moment and to give to Governor General in Council and local legislatures in

India very arbitrary powers. Chamber submits that proposed amendment constitutes very grave encroachment upon constitutional rights of British subjects and is highly controversial and should not therefore be proceeded with at present time. Chamber emphatically urges that proposed amendment should be dropped."

A copy of the above cable was sent to the East India Section of the London Chamber of Commerce who were requested vigorously to support the protest, and a copy was also sent to the Government of India.

At a later date the following cable was despatched to the London Chamber of Commerce :—

"We support cable to you from Burma Chamber regarding Secretary of State's announcement, India Consolidation Act, Clause 2. We also strongly object Clause 5 empowering retention of interest in business during term office."

The Burma Chamber's cable to the London Chamber referred to above was as follows:—

"With regard to Secretary of State's announcement, India Consolidation Act, consider it altogether unsatisfactory. Make a suggestion your circularising every Member of Parliament advocating withdrawal of Clause number 2. We should be willing to join sharing expense."

In confirming the Chamber's cable the Committee pointed out to the London Chamber that Clause 5 of the amending Bill, by permitting any ordinary member of the Executive Council of a Governor or Lieutenant-Governor to retain, during the term of his office, his concern or interest in any trade or business in which he was concerned or engaged at the time of his appointment, sought to legalise and sanction

a highly objectionable principle. It was contended that it was distinctly opposed to the series of Parliamentary Statutes passed from the time of the East India Company which, having in the interests of soundness and purity of administration hitherto debarred high officials in this country from the right to engage or be concerned directly or indirectly in any trade, contract or business, had tended to place before the officials and people in this country a high ideal of official morality so as to secure public confidence in the integrity and impartiality of public servants.

The Committee were of opinion that the provisions of Clause 5 would remove a very necessary and salutary safeguard to the cleanliness of Indian administration. It was not suggested that the removal of this safeguard would introduce corruption and malpractices into public life, but it was felt that a person who held office under the proposed conditions, would be placed in a very difficult position and exposed to constant criticism and suspicion of a very unpleasant and undesirable kind.

It is satisfactory to note that the Joint Committee on Consolidation Bills, deleted the portion of Clause 2 (*d*) that was objected to, and also Clause 5 of the Bill. (*Appendix* **E.**).

COMPANY LAW.

Registration by Private Companies of Balance Sheets.

(*See Report* 1914, *pp.* 39, 219.)

The Committee in July 1916, addressed a lengthy letter to the Government of India in connection with the exemption of private companies incorporated in the United Kingdom from the necessity of filing a balance sheet in India. Although the Government of India, in the Department of Commerce and Industry, had stated that private

companies registered in the United Kingdom were, in the opinion of Government, exempt from filing their balance sheets, the Committee submitted that a construction of an Act put upon it by a Department of Government would not bind the High Court in case the question involved should ever come before it.

The Committee felt there were reasonable grounds for doubt in this connection which would cease to exist if a notification could be issued and they therefore again urged that the matter might be reconsidered in the light of the foregoing.

The above question was also discussed with the Hon'ble Sir George Barnes, Member for the Department of Commerce and Industry, when he visited Bombay in August 1916. The Government of India, however, adhered to their opinion as previously expressed that it was unnecessary to issue a notification under the proviso of Section 277 (3) of the Indian Companies Act, 1913. (*Appendix* **F.**)

PROPOSED BILLS OF EXCHANGE ACT FOR INDIA.

The Calcutta Exchange Banks Association in December 1915 addressed the Government of India pointing out that prior to the outbreak of war the Banks had negotiated and become the holders in due course of a number of Bills of Exchange, aggregating in total a large sum of money, payable in countries which by reason of the war had since become enemy countries or countries occupied by the enemy, but accepted prior to the war. By Sections 64 and 66 of the Negotiable Instruments Act, 1881, a Bill of Exchange made payable at a specified period after date or sight (the Bills in question all answered that description) must be presented for

payment at maturity to the acceptor by or on behalf of the holder and in default of such presentment the other parties thereto were not liable thereon to the holder. As to such of these Bills as were not presented for payment prior to the outbreak of war, it was obviously impossible and would indeed, as the Exchange Banks were advised, even if possible, have been illegal, as contrary to the Royal Proclamations, to present the Bills in question for payment to the acceptors thereof; and the consequence was that the drawers of the Bills must in all probability be held to be discharged from liability thereon. They were advised that it was very doubtful if Section 105 could be relied upon to validate presentment for payment after the war and that even if it could, this would not prevent the operation of the Statute of Limitations, so that if the war lasted for three years the claims on the Bills would be barred in any case. Not only therefore was the right of recourse to the drawers gone, but the Banks as holders might even be deprived of the remedy against the acceptors, whatever the value of this might be, which was of course very uncertain. Again, as regards Bills which had been sent forward for presentment shortly prior to the war, it was not now, and might never be, possible to ascertain whether they had been presented or not, and in some cases they might ultimately prove to be lost. There might also be cases of Bills not accepted but which having been sent forward for acceptance had been lost. In England the difficulty, so far as the matter of presentment was concerned, had been met by Section 1 of the Bills of Exchange Act, 1914, (4 and 5 *Geo.* 5, *Chap.* 82), and, so far as the matter of loss was concerned, by Section 2 of this Act. But there had been no similar legislation in India. This legislation having been considered necessary in England notwithstanding that protection against delay in presentment where this was caused by circumstances beyond

the control of the holder, was given by Section 46 (1) of the Bills of Exchange Act, 1881, it must, they submitted, be the more necessary in India where no similar provision existed except so far as Section 105 above referred to might be considered to have a similar effect.

The Exchange Banks accordingly urged that legislation, on the lines of the English Bills of Exchange Act, 1914, be undertaken in order to protect Exchange Banks in India from loss arising from the position set forth above.

The Government of India requested the views of the Chamber as to the desirability of the proposed measures generally, and in particular with regard to the interest of individual traders as distinguished from Banking interests.

In reply the Committee informed Government that in their opinion legislation on the proposed lines was both equitable and desirable. They considered, however, that if such legislation were introduced into India, some provision would have to be made similar to the provisions of Section 46 of the Bills of Exchange Act of 1882, so as to make it quite clear that the effect of the Act would be to excuse delay in presentment during the war, but not to excuse presentment with reasonable diligence after the war, and that presentment for payment after the war should only be dispensed with in cases in which after the exercise of reasonable diligence presentment could not be effected. (*Appendix* G.)

PROPOSED AMENDMENT OF PRESIDENCY BANKS ACT.

The views of the Chamber were requested by the Government of India on a proposal to amend the Presidency Banks

Act so as to enable the Presidency Banks to deal in shares or debentures of railways the dividend or interest on which was guaranteed by District Boards. The Government of India were disposed to consider that an amendment of the Act in this direction might suitably be made. But it had been suggested to them that it would be advisable to confine the securities in which Presidency Banks would thus be permitted to transact business to those of which the interest was guaranteed by Boards empowered to levy a special cess for the development of local light railways and tramways; and the question also arose whether any special restriction should be imposed on dealings by Presidency Banks in shares of railway companies, the interest on which was only guaranteed by District Boards for a stated period and not in perpetuity.

In reply the Committee stated that they were not aware of any securities in this Presidency to which the proposed legislation would apply, but they saw no objection to the Presidency Banks Act being amended on the lines suggested.

The suggestion that it would be advisable to confine the business to the special class of securities referred to above, the Committee felt, would be an unnecessary measure of precaution so far as making advances against such securities was concerned, as these would only be taken as collateral security for advances to good parties, and the same would also apply to securities the interest on which was guaranteed for a stated period.

As regards the Banks' own investments in these securities the Committee were of opinion that the suggestions contained in the letter from the Government of India should be adopted and that clause 4 (A) of Section 36 of the Presidency Banks' Act should be amended accordingly. (*Appendix* H.)

BILL TO AMEND THE TRANSFER OF PROPERTY ACT, 1882.

The Government of Bombay forwarded to the Chamber a copy of a Bill further to amend the Transfer of Property Act, 1882, and requested the opinion of the Chamber on the provisions of the Bill.

From the Statement of Objects and Reasons it would appear that the Privy Council had held that the word "attested" used in Section 59 of Act IV of 1882 (The Transfer of Property Act) meant signed by a witness who saw the actual execution of the deed, and that the attestation of a mortgage deed on a mere acknowledgment of his signature by the executant was not sufficient. Until this decision was passed, there was a divergence of opinion among the Indian High Courts on the meaning to be attached to the word attested referred to above. The effect of the above decision was that money-lenders seeking redress in courts of law for the recovery of monies advanced on mortgage securities, often found themselves at the mercy of attesting witnesses, who, if they should be dishonestly inclined would be able to utilize the occasion to extract payment from one party or the other. This would particularly be the case when most of the attesting witnesses were dead, and only one or two were left alive. It was apprehended that many claims had already been dismissed on the authority of the decision above mentioned and while redress had thus been denied to those rightly entitled to recover their debts, dishonest debtors had found a new method of avoiding payment, by trying to tamper with the evidence.

In view of the fact that the word "attest" had been differently interpreted by the various High Courts in India, the Government of India considered that it had become necessary in the interests of justice that the Indian Legislature

should authoritatively lay down in what sense the word "attested" used in Section 59 of the Transfer of Property Act should be understood. Section 2 (2) of the Oudh Estates Act (III of 1910, of the United Provinces Council) contains a definition of the word "attest" as follows:—

> "'Attest' with its grammatical variations, when used with reference to any instrument, means to sign such instrument as a witness in the presence of the executant thereof after having seen the executant sign the same, or after having received from the executant a personal acknowledgment of his signature to the same."

It seemed to the Government of India desirable that a definition similar to the one quoted above should be inserted in the Transfer of Property Act also. If this were done, the hardship which was likely to result from the decision of the Privy Council referred to above would be avoided. This, it was contended, was what the Bill proposed to do. It proposed to give retrospective effect to the amendment in order that miscarriages of justice should be obviated.

The Committee after carefully considering the Bill informed Government that they approved of it and had no suggestions to put forward in connection therewith. (*Appendix* I.)

BILL FURTHER TO AMEND THE INDIAN REGISTRATION ACT, XVI OF 1908.

The Government of Bombay forwarded to the Chamber a copy of a Bill further to amend the Indian Registration Act, 1908, and requested the opinion of the Chamber on the provisions of the Bill. From the Statement of Objects and Reasons it would appear that a recent decision of the Privy

Council rendered registration invalid in respect of all documents presented for registration by the agent of a party claiming under a document, if the agent was not authorised in the manner provided by Section 33 of the Indian Registration Act, 1908, though he might have been accompanied at the time of presentation by the executant. The consequences of such a decision would, it was apprehended, be serious and far reaching, and there was urgent need, therefore, for meeting or removing the difficulty by legislation. The bill proposed to provide a remedy by adding a Sub-Section to Section 87 of the Act, to ensure that the mere fact that the person who presented a document for registration was not duly authorised by a power of attorney executed and authenticated in the manner mentioned in Section 33 of the Act, should not invalidate the registration of the document if it was otherwise duly registered.

The Bill proposed to give retrospective effect to the amendment in order to prevent or obviate miscarriages of justice.

The Committee after consultation with the Solicitors of the Chamber stated that in their opinion Section 2 (1) of the Bill was clearly beneficial and they therefore supported it. As regards Section 2 (2) it was contended that no hardship would be entailed where the property the subject of the deed which had been held to be invalid by reason of a defect in the presentation thereof for registration remained in the possession of the party at whose instance the deed relating thereto had been held defective. On the other hand the Committee conceived cases in which considerable hardship might ensue if Sub-Section (2) became law.

After quoting a hypothetical case, the Committee stated that the balance of convenience was possibly in favour of the passing of the amendment, but they felt that the amendment

proposed by Sub-Section (2) should be confined to cases in which the property the subject of any deed the registration of which had been declared defective, was still in the possession of one or other of the parties to the deed. (*Appendix* J.)

ENHANCEMENT OF INCOME TAX.

The Indian Income Tax Act, 1886 (Act II of 1886), was amended in March 1916, with a view to obtaining additional revenue by means of a graduated scale of taxation applicable to all incomes, the tax on which has not actually become due by the 1st April 1916.

Existing exemptions and incomes below Rs. 5,000 were left untouched; but larger incomes under Parts I and IV had to pay six pies in the rupee if less than Rs. 10,000; nine pies in the rupee if not less than Rs. 10,000, but less than Rs. 25,000; and one anna in the rupee if amounting to Rs. 25,000 or more.

Income falling under Part II of the Second Schedule of the Act of 1886, that is, profits of companies, was taxed at one anna in the rupee if the company's taxable profits in the year were not less than Rs. 1,000. Income falling under Part III, that is, interest on securities, was also taxed in the first instance at the one-anna rate. But in both cases individual shareholders or holders of securities were granted abatement on the tax paid or complete exemption, as the case may be, if their total income of all kinds fell below one of the limits set forth in the graduated scale.

The Act provided for the exemption of profits of companies when these amounted to less than Rs. 1,000 in the year. This followed the correct construction of the law as it stood but it was considered desirable to insert an explicit provision to this effect.

The Act provided for the determination of compositions effected under Section 31 of the Act of 1886 when new rates of taxation came into operation, and was stated for possible future convenience in a permanent or general form.

The rules of assessment under Parts II and III of the amended Schedule provided for the grant of the personal abatements and exemptions, already mentioned, by a system of refunds. The amount of the refund admissible had to be determined, for the convenience of the taxpayer himself as well as of the Administration with reference to the total income of the preceding year. As the refund system, which the Act of 1886 only provided for expressly in cases falling under Section 33, would thus assume increased importance, it was thought desirable to provide for power to make rules for determining the procedure to be followed on application for refunds, and to reply a general time limit of one year to all refund claims, in lieu of the period of three months at present specifically prescribed for cases falling under Section 33 of the Act of 1886.

INCOME TAX ON PARTNER'S SHARE OF PROFITS OF A FIRM.

The Madras Chamber of Commerce forwarded to this Chamber a copy of a representation made by them to the Government of India with regard to the new Income Tax Act. It was pointed out that under Part II of the second Schedule of the Act, a Company had to pay one anna in the rupee on its net profits, but any shareholder whose total income was under Rs. 25,000 was entitled to a refund according to a sliding scale. The Madras Chamber, therefore, submitted that it would be reasonable to expect that individual members of a firm, similarly situated, would be entitled to the same privilege. This, however, was not the

case, and Government were requested to consider the desirability of removing this grievance.

The Committee were in agreement with the arguments put forward and accordingly addressed the Government of India in support of the Madras Chamber's representation. (*Appendix* K.)

RETURN PASSPORTS FROM UNITED KINGDOM TO INDIA.

In reply to an enquiry from the Committee, as to whether men of military age visiting the United Kingdom on leave from India under the present passports were liable to be called up for active service under the Military Service Act, 1916, and if not whether they would be granted permission to return to India when they wished to do so, the Bombay Government informed the Chamber that a copy of the Act had not, up to the time of writing, been received, but that from the Bill it appeared the provisions only applied to male British subjects who were ordinarily resident in Great Britain on the 15th August 1915.

The Committee then enquired whether passports to return to India were freely granted to visitors to the United Kingdom. The Bombay Government having no information on this point suggested a direct application to the Foreign Office in London.

This was accordingly done.

The Foreign Office in reply stated that the Military Service Act did not apply to British subjects who were not ordinarily resident in Great Britain on 15th August 1916. That being the case, men visiting the United Kingdom on leave from India with passports issued in India would be given the necessary endorsement to enable them to return.

The Committee consequently enquired of the Bombay Government whether any endorsements on passports were necessary before the traveller leaves India.

In reply, the Bombay Government stated that so far as they were aware no endorsements for the return journey of the holder of a passport either need or could be made in India. It was stated that the endorsement mentioned in the Foreign Office letter would, in each case, be made in England. (*Appendix* L.)

INCREASE IN IMPORT DUTIES.

To enable the Government of India to obtain increased revenue from customs duties the Indian Tariff Act of 1894 was amended in March 1916. From the Statement of Objects and Reasons attached to the Bill it appeared that it was proposed to raise to 7½ per cent. the general tariff rate of 5 per cent. on imported articles, which had remained unchanged since 1894; to enhance to 2½ per cent. the privileged rate of one per cent. applicable to certain descriptions of iron and steel, and to impose import duties on a number of articles previously free of duty. This involved a considerable reduction in the articles which formerly appeared in the free list. But, on the other hand, the free list in the new Tariff Schedule included certain articles which had hitherto been exempted under executive orders only.

It was also proposed to make special increases in the duties applicable to arms and ammunition, beer, wines and spirits; cigars and cigarettes and other manufactured tobacco; sugar; silver plate and other silver manufactures.

It was also proposed to levy export duties on jute and tea.

The Bill when passed into law, gave effect to the above increases in and modifications of the existing duties from the 1st March, the date of its introduction.

Under the new Act an import duty of 7½ per cent. was levied on pearls. As the Committee were of opinion that the imposition of this duty would have the effect of diverting from India the trade in pearls, they addressed the Government of India in the matter and pointed out that the result would be that the work of sorting, cleaning, drilling and stringing which was at present being done in India would be transferred to certain Gulf Ports and that the pearls would then be despatched direct to the world's markets, the principal of which were London and Paris. The Committee felt there could be no reasonable doubt but that India would lose this valuable trade if the duty under the new Act were enforced and there would also follow as a natural corollary, loss of employment to the many people at present engaged in treating and sorting pearls, and loss of business to the exporting houses and the banks that financed this branch of trade. Further if this Chamber's conviction were realized and trade was diverted the object of Government in levying this tax would be defeated.

The Committee observed that provided these goods could be identified as having paid Import Duty, a refund of 7/8ths of the duty paid could be claimed on re-export under Section 42 of the Sea Customs Act, but they submitted it would be quite impossible to satisfy the Customs Authorities when a claim for drawback was presented. The Committee also submitted that correct valuation for the purposes of Import Duty would be as impossible as identification for drawback. This was largely due to the fact that the realisable value of a pearl was determined much more often than not by a special demand for a particular specimen than by actual weight and quality, and that there was no one known to the trade either here or in Europe who was competent to say what the realisable value of a pearl was. The Committee moreover expressed the opinion that the imposition of this tax would lead to

the smuggling of pearls on a large scale which it would be impossible to detect.

In conclusion the Committee pressed Government for an early decision in the matter and expressed a hope that in the light of the facts submitted the Government of India would be pleased to avail itself of the powers conferred by Section 23 of the Sea Customs Act and wholly exempt pearls from payment of the new duty.

The Chamber was subsequently informed that the Government of India had decided to abolish the 7½ per cent. *ad valorem* duty of pearls, unset, and to admit their import free of duty. (*Appendix* M-1.)

DUTY ON LOCALLY MANUFACTURED RECTIFIED SPIRIT.

The Collector of Bombay informed the Chamber that the Government of India were considering a proposal made by the Government of Bombay, whether selected local industries which were seeking to replace imported chemicals by local manufacture, should be allowed to purchase Indian manufactured rectified spirit for use in industrial processes free or at a reduced rate of duty of 7½ per cent. *ad valorem*, instead of paying the present rate of duty at Rs. 11-4-0 per gallon L. P. It was pointed out that a similar policy had been adopted in the United Kingdom, subject to certain restrictions, but the concession of the free use of pure spirit in that country applied only to manufactures in which it could be shewn to the satisfaction of the Commissioners of Customs and Excise that the use of denatured spirit would be unsuitable or deleterious.

The Collector requested an expression of the Committee's views in the matter, and further desired to be furnished with certain information as to the commercial uses, etc., of rectified spirit.

In reply the Committee afforded the Collector such information as was available to them with regard to the uses, etc., of rectified spirit and stated that on the broad question they were strongly in favour of every possible concession being given which would help in the promotion and extension of local industries. (*Appendix* M-2.)

TARIFF REVISION.

(*See Report* 1915, *pp.* 58, 304.)

The Collector of Customs, on behalf of the Director-General of Commerical Intelligence, met a representative Sub-Committee of importers in the rooms of the Chamber on the 22nd November 1916 and discussed with them the proposed amendment of the Tariff Schedule.

A copy of the revised schedule will be found in *Appendix* M-3.

IMPORTATION OF INCANDESCENT MANTLES.

The attention of the Committee was drawn to the large quantity of incandescent mantles of all sizes which were being imported into Bombay from Italy and Holland and were alleged to be the product of those countries. A quantity of these mantles had been purchased by the writer in Bombay and were sent to England for examination. The test showed that the mantles in question were undoubtedly goods of enemy manufacture.

It had also been proved that mantles of enemy manufacture had been filtering through Italy and Holland into England for some months past, and the matter having been brought to the notice of the Foreign Trading Department of the Board of Trade, each subsequent consignment was subjected to very careful scrutiny by the Home Authorities

with the result that large quantities had been held up by the Customs. This curtailment of the supply to England had resulted, the writer thought, in larger quantities being shipped to India in recent months. It was further shown that the sale of these mantles in the bazar in such large quantities and at such low prices was detrimentally affecting the trade in English made mantles.

The Committee accordingly addressed the Collector of Customs in the matter pointing out that if the facts were as stated (and they felt that a strong case had been presented) very severe measures were needed to deal with the situation and they enquired what steps had been taken to put a stop to the evil complained of.

The Collector of Customs in reply pointed out that goods from the countries named had hitherto only been allowed importation when covered by certificates of origin by British Consuls, though the rule as to goods from Italy had recently been changed. The production of such certificates of origin was insisted on in all cases to which the rule applied and no exceptions had been made. In some cases also further information had been called for to show that the goods were the manufacture of the country from which they purported to originate and the goods themselves were carefully examined.

The Collector of Customs intimated however that he had arranged to discuss the question of imported incandescent mantles fully with the Chamber's correspondent. (*Appendix* **M-4.**)

STATE *v.* COMPANY-MANAGED RAILWAYS.

The Railway Board in June, 1916, informed the Chamber that the Board had carried a departmental investigation of

the question of the comparative advantages of the management of railways in India by Companies and directly by the State. This investigation had been mainly directed to an examination into the value of statistics, but owing to the widely divergent conditions which prevailed on the different systems of railways in this country, the Board had been forced to the conclusion that it was impossible to base any definite finding upon statistical results. They decided therefore to pursue the matter by an enquiry into the practical side of railway working founded upon everyday experience of those commercially interested in railways in order to determine whether State or Company-managed lines had rendered the better service to the public. They therefore asked the Chamber to favour them with replies to the following questions :—

(1) What particular railway or railways do your members most frequently have dealings with ?

(2) If with both State and Company-managed lines, does the experience of your Chamber lead to the belief that the public are better served by one than by the other in

(*a*) promptitude of despatch and delivery ;

(*b*) in rates ;

(*c*) in the manner of dealing with complaints ;

(*d*) in the care and handling of goods ;

(*e*) in the matter of passenger traffic.

(3) If dealings are with one system of railway only, have you complaints to make under any of the sub-heads to the question (2) ?

In replying the Committee stated that Bombay was not, perhaps, in the best position to express an opinion in this matter because both the railways serving this port are

Company-managed ; but on the broad question the Committee while realizing that there were, probably, advantages in simultaneous existence of both systems of management, favoured on the whole management by Companies in preference to management by the State and therefore favoured renewal of agreements when the present arrangements expired, for the following reasons :—

(*a*) That Company working with a strong body of control cognate to the Railway Board to watch public interests, was considered to be more satisfactory than State management from a commercial point of view and because, the Committee were of opinion, the system under which the various railways had interests in particular ports, was well suited to the country.

(*b*) That the control of the large body of men who would become State servants under a system of State management of Railways would be difficult and the political influence of such a body might operate undesirably.

(*c*) That the system of Company management was likely in the future to afford better opportunities for improvements and extensions of existing facilities than in the case of State management, inasmuch as it was desirable and would be necessary that Company-controlled parent lines should be allowed to raise Rupee capital for such improvements in India. In view of the large sums required from State funds for other purposes, it was not desirable, in the opinion of the Committee, that Government should be burdened with the provision of capital for railway improvement and expansion to a greater extent than was absolutely necessary.

The Committee did not agree with the view that Railway profits were only procurable at the expense of the general public and they could conceive no possible antagonism between the commercial principle of railway working and the general interests of the trade of the country. The Committee did not consider it possible that there could be a satisfactory system of trade which was based upon inadequate railway rates.

As regards the extension of Railway systems by means of feeder lines, the Committee were of opinion it was desirable that the parent lines should be given the first opportunity of building such feeder lines, but that, if a case satisfactory to Government could be made out for a feeder line extension, it was eminently desirable that such extension should be promoted by private enterprise rather than that it should be deferred; also that the parent lines, if unable or unwilling promptly to take such extensions in hand themselves, should not be given the power to oppose or hamper the promotion of private feeder-line companies for the purpose.

The Committee were in favour of Companies being controlled by means of Boards in London but they considered there should be more intimate relationship between such Boards and the management of the lines than obtained at present. Further it was desirable that a majority of the members of each Board should have recent Indian experience and that by means of regular visits, by one or more members the Boards should be kept in close touch with the changing conditions in this country. (*Appendix* **N-1.**)

RAILWAY DEVELOPMENT.

Opening of direct connection between Guzerat and Sind.

(*See Report* 1906, *pp.* 44, 271; 1907, *page* 31.)

The opinion of the Committee was requested by the Bombay Government on the question of opening up the area

to the west of the Bombay, Baroda and Central India Railway Company's metre-gauge line between Ahmedabad and the neighbourhood of Marwar.

It appeared from the correspondence submitted that in the opinion of the Railway Board any more direct connection between Guzerat and Sind than at present existed must for the present be confined to the nature of a chord, either from the neighbourhood of Viramgaum or Deesa, to some point on the Hyderabad-Jodhpur line in the neighbourhood of Barner or Balotra and that as it was probable that the Hyderabad-Jodhpur line would be converted to broad-gauge in the near future, any such connection should be on the broad-gauge.

It appeared probable, the Railway Board stated, that the most suitable alignment to follow would prove to be an extension of the proposed Viramgaum-Sami-Radhanpur Branch. The possibility of an extension from Palanpur or Deesa was however also to be considered. This raised the question of the conversion of the existing metre-gauge trunk line northwards from Ahmedabad.

The Railway Board had reason to view such conversion unfavourably and were of opinion that should it be found necessary to increase the capacity of the trunk line north of Ahmedabad it would be best to double the metre-gauge. It therefore seemed to them that the direction which any scheme should take for the opening up of the area west of the existing line and at the same time introducing a shorter and through broad-gauge connection between Guzerat and Sind was an extension from Viramgaum through Radhanpur and Tharad to some point on the Hyderabad-Jodhpur line probably between Barner and Balotra.

The Committee very carefully considered the above proposals and in replying to the Bombay Government stated

that looking at the matter merely from the point of view of a new Guzerat-Sind connection, they were of opinion that the Viramgaum-Radhanpur-Barner route appeared to have the advantage. But as the alternative proposal of a separate broad-gauge line from Sabarmati through Mehsana and Badgaon to Balotra was only 40 miles longer, and had the advantage of providing a solution to another problem as well, *viz.*, the inadequacy of the present single metre-gauge line for the traffic in the near future, they felt that the balance of advantage from the Chamber's point of view lay with the latter route. (*Appendix* **N-2**.)

RAILWAY RATES ON MANGANESE ORE.

Intimation was received from the G. I. P. Railway to the effect that the B. N. Railway had notified certain enhancements in their rates for Manganese Ore from stations on their Railway to Bombay *via* Nagpur and to Kidderpore Docks.

Copies of letters that had been addressed by the Chairman, Central Provinces and Berar Mining Association, to the Commissioner, Nagpur Division, the Railway Board and the Agent, B. N. Railway, protesting against the proposed enhancement, were also supplied to the Committee by a member.

The Committee forwarded the following telegram to the Railway Board:—

> "Bombay Chamber desire emphatically protest against enhancement railway freight on manganese ore by Bengal Nagpur Railway. Proposed increase will tend to divert ore from several most important stations from Bombay the natural port to Calcutta thereby necessitating longer railway journey and sea voyage. Representation is being submitted for consideration of Government."

In confirming the above telegram, the Committee stated that they strongly supported the representations of the Central Provinces and Berar Mining Association. Apart from the fact that the proposed increases in freight would place a heavy burden on the manganese industry (more particularly on those mines which produced low grade ore) and seriously hamper it at a time when all the resources of mine owners and the Railways should be devoted to the production and export of the ore, it was pointed out that so far as three of the stations were concerned, *viz.*, Saongi, Balaghat and Katangi, the largest exporting districts, the proposed new rates of freight were lower to Kidderpore Docks than to Bombay although the actual distance from the three stations named was in favour of Bombay by approximately 20 miles in each case.

It was added that the shipping trade from this port would be adversely affected if there was any diversion of the Manganese Ore Trade to Calcutta, such as might be the case so far as ore from the Balaghat district was concerned if the proposed new rates were brought into force. Ore freight combines well with the light cargo shipped from Bombay and gives steamers an advantage in carrying capacity. This, it was pointed out, is not so with the Calcutta steamers and it was felt that the result of the proposed increase in rates would mean a diversion of part of the trade in Manganese Ore from the natural outlet, Bombay, to Calcutta with no material advantage to the latter port but a serious disadvantage to Bombay merchants engaged in this trade and to shipping companies and shippers generally.

In reply the Railway Board stated that they had been in correspondence with the Bengal Nagpur Railway on this subject and they had collected certain statistics regarding it, and after a full consideration of the information before them, they had come to the conclusion that the enhancement was

justified and that there was no reason to believe that it would bear hardly on the business.

Secondly, however, in regard to the Chamber's contention that the result of the changes which had been made was in certain cases to give lower rates to Kidderpore Docks than to Bombay and that this meant a diversion of part of the trade from the natural outlet which would entail serious disadvantage both to Bombay merchants engaged in the manganese trade and to shipping companies and shippers generally, it was stated that the object of the Bengal Nagpur Railway had been merely to enhance what they considered to be somewhat inadequate rates and make more revenue : they had no intention of blocking traffic to Bombay, as appeared sufficiently from the fact that in the cases where Calcutta would have an advantage, existing rates to Bombay of between Re. 1-9-0 and Rs. 2-7-0 had been raised only to between Rs. 2-6-0 and Rs. 3-4-0 per ton against maxima permissible of Rs. 6-4-0 and Rs. 7-8-0. The new rates, therefore, were in no sense block rates. The advantage further, where there was an advantage in favour of Calcutta, was only 4 annas and 6 pies a ton, and it was admitted, that sea freights from Bombay were cheaper than from Calcutta. The Railway Board, therefore, could not share the apprehension expressed by this Chamber and they saw no reason to suppose that Bombay would lose any of its trade as a result of the rate adjustments made by the Bengal Nagpur Railway.

Copies of the correspondence that had taken place between this Chamber and the Railway Board in connection with the above question were sent to the Department of Commerce and Industry with the request that they would urge the Railway Board to re-consider their decision. It was added that the Committee were informed that this increase in rates to Bombay would have a very serious effect on the Central Provinces manganese interests. Before the war when

foreign competition was active the sale of this ore, containing 48 per cent. manganese and less was, generally speaking, commercially impossible as there was practically no margin of profit. The reserves of this quality of ore in the Central Provinces were very large and there appeared to be no doubt that when competition with the Caucasus re-opened, the effect of the recent enhancement of railway rates would be so severe as to preclude the possibility of the trade in this low grade ore being continued.

At a later date the Chamber was informed by the Government of India that the Bengal Nagpur Railway authorities had agreed to equalize the rates on manganese ore from Saongi, Balaghat and Katangi stations as between Bombay and Calcutta. (*Appendix* **N-3.**)

CONGESTION ON RAILWAYS AND SHORTAGE OF COAL.

(*See Report* 1915, *pp.* 58, 334.)

As will be seen from the Report for 1915, several complaints reached the Committee in December of that year, regarding a serious shortage in wagon supplies for coal from Bengal, as a result of which the traffic had been greatly restricted. As the supply of coal in Bombay at that time was believed to be very short, the Committee asked the Agent, G. I. P. Railway, if he could give them any information as to when the restriction was likely to be removed. The Committee also telegraphed to the Commerce and Industry Department of the Government of India, requesting them to approach the Railway Board with a view to the removal of the restrictions or for permission for bookings from Bengal being allowed *via* Agra and the B. B. & C. I. Railway.

The G. I. P. Railway, in reply, stated that it had been found necessary temporarily to suspend the booking of public coal traffic on the East Indian and Bengal-Nagpur Railways.

It was also stated that on the 27th December the Coal Manager of the East Indian Railway had wired intimating that the booking of all coal *via* Jubbulpore had been resumed from that date. A limit of 200 wagons daily from the East Indian Railway had been imposed at Jubbulpore, and after that limit had been reached the G. I. P. Railway had agreed to take from the East Indian Railway 50 wagons in addition daily at Katni.

It had also been arranged with the East Indian and B. B. & C. I. Railways that any public coal for Bombay in excess of what the G. I. P. Railway could take *via* Jubbulpore and Katni should be booked *via* Agra and the B. B. & C. I. Railway. These arrangements would, it was hoped, enable all coal to be booked and forwarded without restrictions.

At Nagpur, it was stated, the G. I. P. Railway had been taking traffic freely from the B.-N. Railway and had agreed to booking *via* that route being resumed.

In thanking the G. I. P. Railway for their letter, the Committee stated that they considered the arrangements made were satisfactory to a certain extent, but they asked for an assurance that it would not be necessary to place restrictions on the coal traffic for the future.

The Committee also addressed the Railway Board and the Indian Mining Association in the matter, and assurances were received from those bodies to the effect that all available routes were being opened for coal traffic.

At the end of January the coal position still gave cause for grave anxiety among Millowners and Shipping Companies. A joint letter was accordingly addressed by the Chamber and the Bombay Millowners' Association to the Bombay Government, in which it was pointed out that the existing stocks of coal at the disposal of Bombay Millowners

were only sufficient to keep the Mills working for ten to twelve days, and that one local Shipping Company's supply was as low as five days.

From this it was argued that unless considerable quantities of coal were immediately despatched to Bombay, the majority of the Mills here would be forced to cease work at an early date. The situation thus brought about would, it was submitted, be a very serious one, as not less than 50,000 mill-hands would be deprived of their employment.

Having regard to the above facts, Government were urged to give the matter their sympathetic consideration, and to use their good offices with the Railway Board with a view to expediting as much as possible the coal-supply destined for Bombay, and it was further suggested that train loads of coal might be immediately despatched by through special quick transit, having preference over all other traffic.

The Committee were subsequently informed that Government had forwarded the above representation to the Railway Board who had been requested to issue, as early as possible, the requisite instructions to the Railway Administrations concerned for the immediate despatch of coal to Bombay, if possible by special through trains.

Mr. F. D. Couchman of the Railway Board visited Bombay at the beginning of February and discussed the matter informally with the Committee and representatives of the Bombay Millowners' Association.

In February, in order to expedite the supply of coal to meet urgent shipping and mill requirements, the East Indian Railway introduced a special form of indent to be signed by the consumer and forwarded to the Coal Manager of that Railway for disposal.

At the request of the G. I. P. Railway and with the approval of the E. I. Railway, the Chamber appointed a Sub-Committee to pass the special indents on to the Coal Manager, E. I. Railway, with a recommendation that the wagons asked for should be supplied, if it be considered that the applicant was in urgent need of coal; otherwise the indent forms were returned with a request that application for wagon supplies should be held over until the need for coal was really urgent.

In April 1916 the Railway Board forwarded to the Chamber a copy of a *communique* which they had issued to the press in connection with the congestion of traffic on Indian Railways. In the *communique* the Board drew attention to the desirability of conveying as large a volume of coal and other mineral traffic as possible during the months June to October and they also suggested the advisability of convening a Conference to discuss the best means of effecting this result by the co-operation of all concerned and the further question of the machinery which might best be introduced should it prove necessary during the course of the next winter to give preference to any particular classes of traffic owing to the inability of the railways to carry all that is offered.

The Railway Board trusted that in the meanwhile members of the Chamber would individually use their endeavours to tender for transit as large a volume of traffic as possible during the slack season.

The Chamber was also asked for an expression of opinion on the desirability of holding the proposed Conference and also on the matters which it was proposed the Conference should discuss.

Copies of the Railway Board's letter and press *communique* were circulated among members for information and the Committee asked that suggestions might be submitted as to

subjects that might be brought forward for discussion at the proposed Conference.

The Committee in addressing the Railway Board in reply stated that they were of opinion that a Conference was desirable and that the following subjects might suitably be brought forward for discussion :—

(*a*) The best means of ensuring that coal and mineral traffic would be carried in large quantities during the months of June to October, and

(*b*) Whether in the event of that remedy proving insufficient to relieve congestion during the cold weather months, preference should be given to certain classes of traffic, and if so, to what classes.

The Chamber was later asked by the Government of India to nominate representatives to a Conference held in Calcutta on 26th July, 1916, to discuss what measures should be taken in order, if possible, to avoid congestion on Railways during the forthcoming cold weather. At the request of the Committee, the Hon'ble Mr. J. S. Wardlaw Milne, Mr. S. J. Gillum, Mr. N. B. Saklatwalla and the Secretary attended the Conference.

At a later date the Committee were also asked by the Government of Bombay for their views in regard to a suggestion that had been made as to the possibility, should the necessity arise, of giving preference on Railways to certain classes of goods during the period of pressure.

In reply the Committee stated that in their opinion preference should be given to all Government requirements for war purposes, if and when a period of pressure arose on

the Railways. As regards the general traffic the Committee considered it extremely difficult to devise at the moment a system of preference that could fairly be put into practice during the busy season, and they therefore suggested that this question might be considered when the necessity actually arose and when the matter could be discussed in the light of the special requirements of the case presented.

In the month of September, the Coal Manager, East Indian Railway Company, informed the Chamber that owing to heavy demand for the despatch of coal up-country, it had become necessary to restrict the number of wagons loaded daily and it was therefore requested that the special supply system, which was inaugurated in the month of April should be resumed. The Coal Manager further indicated that it was not proposed to give special supplies of wagons for loading coal to parties who had good stocks of coal in hand.

In reply to this letter the Committee stated that in consequence of the clearly expressed wishes of the Railway Board and the East Indian Railway, during the months of May and June and the strong recommendations put forward at the Calcutta Railway Conference the Committee had strongly advised consumers at this end to lay in stocks of coal during the slack season. Acting on this recommendation a number of consumers had done all they possibly could to accumulate stocks, in most cases at considerable inconvenience to themselves, while they had also had to pay interest charges on any coal so stocked and incur loss in weight owing to monsoon conditions. It now appeared that these consumers were to be penalised because of their enterprise, while those who had disregarded the recommendation of the Chamber were to receive preferential treatment during the period of shortage of output from the collieries or of congestion on the Railways.

The Committee admitted that if the Railways were unable to meet the requirements of all the collieries in the matter of wagon supply, some system of apportioning wagons was necessary to prevent them being sold to the highest bidder and to ensure an equitable distribution. It was felt, however, that the only fair plan now would be to grant wagons on the basis of the daily consumption of the various consumers concerned, irrespective of any stocks that might be held.

Special indents from consumers were coming in freely to this office for the usual recommendation from the special Sub-Committee that had been appointed to deal with this matter, but hitherto recommendations had only been given to those consumers who had little or no stock of coal on hand or, in other words, those who did nothing during the slack months to assist the Railway during the busy season.

The Committee felt it should be understood, if they were to continue the system of supervising these special indents that no coal wagons should be supplied to the collieries except upon such special indents as might be sent in through this Chamber, until such time as the East Indian Railway and Bengal-Nagpur Railway were in a position to meet all indents freely. The Committee were prepared to continue the work in connection with these special indents provided the East Indian Railway Company could accept the basis for allotment of wagons indicated above.

A reply was subsequently received from the East Indian Railway Company stating that all indents for special supplies of wagons for the carriage of coal, endorsed by the Chamber, would continue to receive the fullest consideration at their hands.

Early in December 1916, the Government of India requisitioned all first class Bengal coal with a result that a great

deal of inconvenience was experienced and coal consumers were placed in a most difficult position. The suspension of contracts for first class coal forced consumers to enter into new engagements for second class coal and this meant double commitments, if the embargo were suddenly removed. The Committee accordingly telegraphed to the Government of India in the matter and pointed out that the Colliery owners appeared to be taking advantage of the embargo to increase materially the price of second class qualities. The Committee urged Government to give all possible information to the public regarding the necessity for the embargo and particularly an estimate of probable duration also an assurance that everything possible would be done to prevent undue inflation of prices of inferior qualities of coal and the shortage of supplies during the ensuing busy months.

The Government of India in reply stated that first class coal had been requisitioned owing to the necessity of meeting Government requirements. It was impossible, Government stated, to give information as to the duration of the embargo.

Government convened a second Conference to consider the situation on the 20th December 1916, and invited the Chamber to nominate representatives. The Hon'ble Mr. Malcolm N. Hogg and Mr. S. J. Gillum duly attended the Conference as representatives of the Chamber.

The position however became more precarious as the G. I. P. Railway owing to an insufficient supply of coal for its engines stopped the booking of all traffic except coal, manganese ore and Government stores and later also stopped booking coal and manganese ore.

The Government of India about this time appointed a Committee in Calcutta to deal with the situation, and the Chamber was asked by the Bombay Government to suggest

the name of a representative who would look after Bombay interests. As it was intended that this Committee should sit in Calcutta, and meet frequently and it would not therefore be possible for a member from Bombay to attend all the meetings, it was decided to invite Mr. W. E. Crum of Messrs. Graham and Co., Calcutta, to represent Bombay interests. Mr. Crum agreed to do so and his name was accordingly submitted to Government. (*Appendix* N-4.)

RAILWAY RISK RATES.

INCLUSION OF FIRE RISK.

(*See Report* 1912, *pp.* 65, 459; 1913, *pp.* 72, 522).

It will be remembered that the Committee in 1912 submitted to the Indian Railway Conference Association certain suggestions that had been put forward by members in regard to the simplification of the Goods Tariff. Among other points the question of the inclusion of fire risk in all Railway Risk Rates was raised.

It was contended that the inclusion of the word "Fire" in Rule 38, Clause C, of the General Classification of Goods No. 5 was at variance with accepted facts inasmuch as Railways were responsible for loss when the fire was attributable to negligence on their part or on the part of their servants. It was therefore suggested that the word "Fire" should be qualified in the above sense and that it should also be clearly expressed that all Railway Risk Rates included the risk of fire.

The Goods Classification Committee were however of opinion that legal advice should be taken on the subject before the suggested alteration was made.

Subsequently the Indian Railway Conference Association informed the Chamber that it had been decided to amend

Rule 38 (*c*) of the General Classification of Goods No. 5, as under :—

PRESENT.	PROPOSED.
38 (*c*). That they are not liable *for any loss or damage arising to goods from the act of God, fire or civil commotion*; or for the loss of, or damage done to, goods put into returned wrappers or boxes, or packages described as "empties"; or for any goods left until called for, or to order; or for the loss of, or damage done to, any packages or their contents which may be insufficiently, improperly, or incorrectly packed, marked, directed or described, or which may contain a variety of articles liable to break or damage each other or for leakage arising from bad casks, bad cooperage, bad soldering or defective joints in tins or drums, or fermentation; or for any loss of, or damage to, any goods whatever by reason of accidental or unavoidable delays in transit or otherwise.	38 (*c*). That they are not liable for the loss or damage done to, goods put into returned wrappers or boxes, or packages described as "empties"; or for any goods left until called for, or to order, or for the loss of, or damage done to, any packages or their contents which may be insufficiently, improperly, or incorrectly packed, marked, directed or described, or which may contain a variety of articles liable to break or damage each other or for leakage arising from bad casks, bad cooperage, bad soldering or defective joints in tins or drums, or fermentation; or for any loss of or damage to any goods whatever, by reason of accidental or unavoidable delays, in transit or otherwise.

In acknowledging receipt of the letter from the Indian Railway Conference Association, the Committee stated that the proposed amendment met the case of this Chamber. (*Appendix* N-5.)

PROPOSED COMMITTEE *re* IMPRESSMENT OF STEAMERS IN BOMBAY.

The Government of India asked the Chamber to nominate three members to form a Committee for the purpose of

advising the officers of the Royal Indian Marine entrusted with the task of impressment of steamers in the port of Bombay.

It was suggested, in the first place, that this Committee should arrange to keep themselves provided with, or have readily available, the most recent information as to all ships in or plying to Bombay and as to their progress in loading, etc., in the port, and secondly, that they should ascertain from the Shipping Companies represented in the Port the relative porportion of tonnage from each of the different lines which from time to time was under impressment in Indian waters, a point which would in practice have an important bearing on their recommendations.

The procedure which would be followed in all cases of impressment was that when shipping was likely to be required, the military authorities would send all possible information as to their requirements to the Director, Royal Indian Marine. The Director would immediately inform the Committee of the specifications communicated to him by the military authorities and of the degree of urgency in which a ship must be impressed. This would be expressed by the maximum number of days within which the ship must be available for loading at the port of departure in order that she may be able to arrive at the port of delivery by the date fixed by the military authorities, the Director estimating the time required for fitting her out and for the voyage to the port of delivery. The Director, Royal Indian Marine, would inform the Committee of his proposals for meeting the requisition and the Committee would be expected to discuss these proposals and if they suggested an alternative to support their recommendation with full information for the guidance of the Director.

The Committee in compliance with Government's request duly appointed a Special Committee consisting of the Hon'ble Mr. J. S. Wardlaw Milne, Mr. J. H. Fyfe and Mr. F. C. Annesley and in communicating these stated that they would be glad to assist in every possible way this Special Committee of three. They added, however, that while they were anxious to serve the interests of Government in this matter they felt, in view of the apparent absence of any authority under the terms of reference to the Special Committee of three, it could not be expected that the results of their labours would be entirely satisfactory. (*Appendix* O.)

SHIPMENT OF HIDES AND SKINS TO THE UNITED STATES OF AMERICA.

A member addressed the Committee in connection with certain allotments that had been granted by the Collector of Customs, Karachi, to some Amritsar Exporters for shipment of hides and skins to the United States of America. It was represented that the Amritsar Exporters wished to take advantage of direct steamers from Bombay and in order to do so, instructed their Karachi Shipping Agents to arrange for a transfer of a portion of the Karachi allotment to Bombay. The Committee were informed that there had been no difficulty in the past regarding these transfers, but that on this occasion the Collector of Customs at Karachi had refused to allow the transfers to be made and had stipulated that the skins must be shipped from Karachi.

The Committee enquired of the Collector whether the case as set forth above had been correctly stated and if so what were the reasons for refusing to accede to the request made for the transfers in question.

The Collector of Customs, Karachi, in reply stated that the practice of allowing transfers of allotment from one port to

another had been discontinued under the orders of the Government of India who had decided that any additional allotment required must be obtained in time through the Collector of Customs at the port of export.

The Committee then addressed the Government of India enquiring why the practice of permitting these transfers from one port to another had been discontinued and whether there were any special reasons for the action taken.

In reply the Government of India stated that they had found it necessary to restrict to some extent the exports of hides to certain destinations.

The Committee pointed out to the Government of India that this did not answer the question raised by them in their previous letter, and stated that they were desirous of ascertaining why the practice of permitting transfers of such allotments as might have been granted for shipments of hides and skins to America, had been discontinued and whether there were any special reasons for the action taken. They informed Government that they would much appreciate any information that could be furnished to them on this point.

The whole question was discussed with the Hon'ble Sir George Barnes, Member for the Department of Commerce and Industry, when he visited Bombay in August 1916. Sir George Barnes explained that the basis of allotments was normal shipments, and in regard to this, there was no objection to the transfer of allotments made on the basis of normal exports.

Government had, however, given considerable additional allotments above these normal quantities and it was in respect of the transfer of such additional allotments that objection was taken. The reason was that a shipper who had already obtained a fair allotment, say, in Bombay, might

get an additional allotment at Karachi with no intention of shipping at the latter port, but with the intention of shipping from Bombay which would result in prejudice to other shippers. In connection with the scheme which the War Office had in hand for the supply of partially tanned cow hides from this country, Government had to take care that the very large exports which were going on from some parts of India to the United States of America should not force up the price of hides in this country to such an extent as to cause the price of partially tanned hides to rise to an extortionate figure. Orders had accordingly been issued that the export of arsenicated cow hides weighing 6 lbs. and over and dry-salted cow hides weighing 9 lbs. and over should be limited to the normal, but that of buffalo and calf hides and cow hides not exceeding 6 lbs. arsenicated and 9 lbs. dry-salted should be allowed to go on the same conditions as before, *viz.*, that the sanction of Government should be required for any allotment above normal and that dry-salted cow hides weighing from 5 to 6 lbs. apiece should only be shipped if they are not required by the Italian Government. (*Appendix* **P-1**)

PROHIBITION OF EXPORT OF THIBET WOOL.

(*See Report* 1914, *page* 24.)

The embargo on exports of Thibet Wool referred to in the Report of the Chamber for 1914, page 24, was removed in September 1915, and the export of this wool from British India was permitted. At the end of January 1916, however, a telegram was received from the Government of India, stating that in the interests of the Military Clothing Department the embargo on Thibet Wool had been re-imposed.

The Committee accordingly addressed Government, suggesting that they might exact an undertaking from all

Indian manufacturers, that the latter would use in their own factories and not re-sell or subsequently export any Thibet Wool which they purchased during the period of the embargo. The Committee added that it seemed to them quite a reasonable proposal that those for whose assistance the embargo had been imposed should undertake not to use it for objects other than those for which it was granted.

Later the Karachi Chamber of Commerce approached this Chamber and enquired whether they would support a representation that they proposed to send to the Government of India in connection with the embargo that had been re-imposed on the export of Thibet wool. The Karachi Chamber pointed out that under the existing arrangement the onus of detecting such wool was thrown upon the Collector of Customs and that this was unsatisfactory to the trade as the Collector, not being an expert in wool was liable to hold up and had in fact held up certain consignments of wool at time of shipment merely on suspicion of their being Thibet wool. It was suggested that a means might be found of obviating the difficulties by Government issuing such regulations as would enable a proper check to be kept on all consignments as they left Thibet.

The Karachi Chamber also enquired whether as regards the stocks of Thibetan wool already in British India, it would be desirable to ask Government to take them over, if possible, at a reasonable figure on account of the Indian Mills.

The Committee informed the Karachi Chamber that they would support the representation on the lines proposed by that Chamber. They, however, stated that it was not desirable to ask Government to take over existing stocks on account of the mills; but if these stocks could be located, Government might be asked to prevent removal from their present location except under license.

At a later date the Committee addressed the Government of India in support of the Karachi representation.

In reply the Chamber were informed that the matter was receiving the attention of the Government of India. (*Appendix* P-2.)

PROHIBITION OF IMPORT OF COTTON YARN INTO THE UNITED KINGDOM.

The Committee, on 12th April 1916, telegraphed to the Government of India, enquiring whether it was correct that importation of Indian Cotton Yarn into the United Kingdom had been prohibited and if so what were the reasons for the action taken.

Government in reply stated that the list of imports prohibited under the Royal Proclamation of the 30th March, 1916, included cotton yarn and all cotton manufactures except hosiery and lace.

The Committee in thanking Government for the above information requested them to furnish the Chamber, if possible, with further information as to the reasons that led up to the action that had been taken.

The Committee, in the absence of any special reasons, presumed that the object of the prohibition was to economise freight space and submitted that if that were the case the prohibition would not attain its object. It was stated that it might safely be assumed that when English manufacturers buy Indian yarn, they do so, because they require it for the manufacture of cloth against their contracts, and if they were prohibited from importing this yarn they would have to endeavour to get similar yarn spun in the United Kingdom. For that purpose the import of an increased quantity of American and/or Indian Cotton would be necessary and as

the cotton required to spin any given quantity of yarn occupied more freight space than the yarn itself, the Committee were unable to see how the prohibition of the import of yarn would effect economy of freight space.

The Committee, therefore, protested against the prohibition as an apparently unnecessary interference with trade within the Empire and expressed a hope that the Government of India would use their good offices with the Home Government to secure its repeal.

The Committee further called attention to the fact that while the import of yarn into the United Kingdom was prohibited on the 30th March and made to apply to all yarn not shipped or paid for before the 25th March no official notification was given in India until the 29th April. It was asserted that for some time after the 25th March exporters of yarn in this country continued to ship yarn to ports in the United Kingdom in fulfilment of their contracts, in good faith and with no knowledge that that yarn might not be permitted to be landed on arrival at its destination. The Committee, therefore, suggested that a more rapid exchange of information between the Home Government and the Indian Government was desirable and requested that steps might be taken to ensure that any regulation of the Home Government, which affected any portion of the commercial community in India, might be promptly communicated by Government to the public in India.

In reply to the above representation the Government of India stated that a full statement of the position created by the prohibition had already been put before His Majesty's Secretary of State for India, but that in view of his latest orders the Government of India considered that a further representation would be of no avail. They were, however, forwarding a copy of the Chamber's letter to the India Office.

It was added that His Majesty's Secretary of State for India had already been requested to give the Government of India as early intimation as possible of the prohibition of the importation into the United Kingdom of products of importance to India.

The Committee, in acknowledging receipt of the above communication, stated that they understood that samples of yarn sent by post from this country to the United Kingdom, were being stopped by the Customs at Home. It was submitted that even if there was a real necessity for this particular restriction, it should not be extended to small samples of yarn despatched through the post and the Committee felt that such action on the part of the English Customs Authorities could not be considered but as an unnecessary interference with trade.

It was also decided to forward copies of the correspondence that the Chamber had with the Government of India to the London and Manchester Chambers of Commerce with an enquiry whether they could furnish this Chamber with information as to the reasons that led up to the prohibition being applied, and also whether they had taken any action in the matter.

The Government of India in reply stated that it was explained by the Board of Trade that while it was not intended that the parcel post should be used as a medium for the transmission of prohibited goods that would otherwise be despatched as ordinary freight, they were not in general taking steps to stop occasional parcels of such prohibited goods. The Board of Trade added, however, that should it appear to them that the post was being freely used for the purpose of defeating the object of the Import restrictions, they would feel bound to reconsider their decision on the matter. (*Appendix* **P-3.**)

JUTE COVERINGS OF GOODS SHIPPED FROM INDIA.

The Collector of Customs, Bombay, informed the Chamber that in the case of exports of goods packed in jute from the United Kingdom to European countries other than France, Russia, Italy and Switzerland guarantees were required from consignees to ensure that the jute coverings of all goods whether free or prohibited should not reach an enemy destination. The rule applied only to quantities of over 100 bags.

The Collector stated that it was proposed to apply the same rule to goods shipped from India to European countries other than the above, and enquired whether there would be any difficulty in its introduction.

The Collector further pointed out that as regards goods which were on the prohibited list, there would apparently be no objection, as before a license was granted the additional guarantees could be obtained.

As regards goods the export of which was not prohibited a reference to Government would be required before such goods as were packed in jute could be shipped if jute coverings were added to the prohibited list.

The countries chiefly concerned were Greece, Spain, Portugal, Holland, Denmark, Norway and Sweden. During the present calendar year since 1st January, 1916, there had been no exports to Greece, Holland, Denmark and Sweden. There had, however, been considerable shipments of castorseed groundnuts, linseed, sesamum and raw cotton to Spain and small shipments of groundnuts to Portugal and raw cotton to Norway.

The Collector asked to be informed whether the introduction of the proposed rule would cause difficulty.

The Committee in reply stated that very considerable inconvenience would be caused by the proposed regulation but that if Government found it desirable to control the destination of jute wrappings, this Chamber would offer no objections to the introduction of the regulation.

At a later date, the following Press Communique was issued by the Government of India :—

"Under instructions from His Majesty's Secretary of State for India, it has been found necessary in the case of goods packed in jute coverings and intended for countries in Europe other than France, Italy, Russia and Switzerland to require a guarantee from the consignees that such coverings will not reach an enemy destination. For the present this decision is only to apply to quantities over 100 bags or bales. The guarantee will, it is understood, be taken by His Majesty's Consular Officers in the countries concerned, and firms in India should, therefore, give Collectors of Customs timely notice of intention to ship goods packed in jute coverings in order to facilitate the observance of the necessary formalities." (*Appendix* P-4.)

LASCAR AND ENGINE ROOM CREWS.

A representation was received from certain steamship lines in Bombay, drawing the attention of the Committee to the fact that the Royal Indian Marine were employing in Mesopotamia in capacities other than those of their professed ratings, a large number of men who were usually employed on steamers as Lascars and Firemen, and that this practice had resulted in a very serious shortage of men for these ratings.

In addressing the Government of India in the matter the Committee stated that they quite appreciated that Military requirements must first be met, but they submitted that the

shortage in Bombay could be considerably reduced if men for the Royal Indian Marine Work were recruited from the Punjab, Sind and Central Provinces, where the Committee understood there was a fair supply of men available for such unskilled labour as was required by the Royal Indian Marine. The Committee expressed a hope that this matter would receive the sympathetic consideration of the Government of India, and that steps would be taken to relieve the position which the Committee believed was daily becoming more serious.

In reply the Government of India stated that instructions had been issued to the officers responsible for the recruitment of dockyard and marine ratings for the Inland Water Transport Service in Mesopotamia not to engage seagoing lascars for the purpose. (*Appendix* **Q-1.**)

SHORE EMPLOYMENT OF LASCARS IN ENGLAND.

The Government of India in October 1916 forwarded to the Chamber for information a copy of the following warning that was issued by the Board of Trade in connection with the enticing of Lascar seamen to desert their ships and the harbouring of deserters.

Copies of the warning were duly circulated to Shipping Companies.

WARNING.

R. & S. 3544-1916.

Enticing Lascar Seamen to desert their Ships and harbouring Deserters.

The attention of the Board of Trade and the India Office has been called to recent cases of desertion of Indian Lascar

seamen from British ships in the United Kingdom. It is alleged that many of these men have been persuaded to desert in order to undertake work in mills and factories, and that they are in fact being employed in such work in Lancashire.

The attention of all concerned, including employers of labour, is called to the provisions of Section 236 of the Merchant Shipping Act, 1894, which is as follows :—

236. (1) If a person by any means whatever persuades or attempts to persuade a seaman or apprentice to neglect or refuse to join or proceed to sea in or desert from his ship, or otherwise to absent himself from his duty, he shall for each offence in respect of each seaman or apprentice be liable to a fine not exceeding ten pounds.

(2) If a person wilfully harbours or secretes a seaman or apprentice who has wilfully neglected or refused to join, or has deserted, from his ship, knowing or having reason to believe the seaman or apprentice to have so done, he shall for every seaman or apprentice so harboured or secreted be liable to a fine not exceeding twenty pounds.

As the agreements under which Lascar Seamen are engaged in India must provide that they shall be returned there, a very serious view is taken by the Authorities concerned of any action that prevents this return, apart from the delay to shipping that the desertions may cause ; and the legal provisions referred to will be rigorously enforced against those who contravene them. (*Appendix* Q-2.)

RULES UNDER THE SANITARY CLAUSES OF THE INDIAN PORTS ACT, 1908.

(*See Report* 1915, *pp.* 62, 369.)

The Government of Bombay forwarded to the Chamber a copy of a notification publishing draft subsidiary rules for

the Port of Bombay, under the Sanitary Clauses of the Indian Ports Act, and asked to be favoured with the views of the Committee thereon.

The Committee, in reply, stated that they had no remarks to put forward in this connection. (*Appendix* **R-1.**)

YELLOW FEVER.

The Government of Bombay in February 1916 asked the Chamber to nominate a representative to serve on a Committee appointed to consider the arrangements to be made under Section 32 of the Rules under the Sanitary Clauses of the Indian Ports Act, for a site and accommodation for the isolation of passengers and crews of vessels infected with Yellow Fever.

Mr. Nigel F. Paton was duly nominated to serve on the above Committee. (*Appendix* **R-2.**)

SHIPMENT OF MANGANESE ORE IN CHARTERED STEAMERS.

In January 1916, the Committee sent the following telegram to the Government of India, Department of Commerce and Industry :—

"Understand Home Government are insisting on a guarantee of 2,500 tons of Manganese Ore in every Charter from Bombay to any U. K. Port on all British steamers or at any rate on all released steamers. This restriction places Bombay at great disadvantage compared with other ports as chartering of any but the largest steamers becomes commercially prohibitive with consequence that steamers are diverted elsewhere with result that ore and other Indian products required in England will not go forward. Suggest Home Government be immediately approached and if it is

true a guarantee of Manganese Ore is required, such guarantee should be limited to one quarter of deadweight cargo capacity of steamer."

In reply Government stated that the matter was being referred to his Majesty's Secretary of State for India. The Government of India had no information on the point.

At a later date, a telegram was received from Government stating that the Admiralty had intimated that in view of the urgency of an adequate supply of manganese ore, they had in several recent instances released ships from requisition on condition that they brought specified quantities of ore from Bombay to the United Kingdom, not necessarily 2,500 tons. The Admiralty did not agree that diversion to other ports had been caused and observed that but for the necessity for the supply of ore, fewer steamers would have been sent to Bombay. They added that the proposed limitation of quantity would result in a diminished supply of munitions.

The Committee telegraphed in reply that in view of the scarcity of manganese ore in England, they naturally approved the stipulations made by the Admiralty before releasing steamers. They had made their suggestion with a view to preventing owners chartering their steamers to load elsewhere than at Bombay, where rates would be more attractive owing to there being no guarantee of special cargo being called for. This question, they observed, did not arise if the Admiralty insisted on Bombay being the loading port before releasing. (*Appendix* **S.**)

MARKING OF DUPLICATE COPIES OF BILLS OF LADING.

A letter was received from the local Agents of the Textile Alliance Incorporated of New York, pointing out that great

difficulty had been experienced in obtaining delivery of goods, the Bills of Lading for which had been marked "Duplicate," "Triplicate," &c. The Committee was requested to approach Shipping Companies with a view to prevent Bills of Lading being marked in this manner. The Committee accordingly addressed all Shipping Companies and Agents, and requested them to arrange, if possible, with the shippers to comply with the wishes of the Textile Alliance Incorporated of New York in this connection. (*Appendix* T.)

LIQUID FUEL IN SHIPS' BUNKERS.

The Bombay Port Trust forwarded to the Chamber copies of correspondence that had passed between the Docks Manager, the Bombay Fire Insurance Association and Messrs. W. & A. Graham & Co., in connection with the restrictions placed on vessels' carrying liquid fuel in bunkers for the vessels' own use, before admission into Dock. Under Dock By-law No. 99 (IX) such vessels were required to produce a certificate as to the flash point of the fuel before being allowed to enter the Docks. It was observed from the correspondence submitted that the production of this certificate was frequently a matter of difficulty and cause of delay to a vessel. Moreover it was pointed out that this restriction was not imposed in such cases at ports in other parts of the world. The Bombay Fire Insurance Association was opposed to the removal of the restriction referred to.

The matter was accordingly referred to the Chamber for consideration as it was felt that if the Committee agreed that the restriction should be removed the case was one that might well be represented by the Chamber to the Fire Insurance Association for their consideration.

The Committee in the first instance enquired of the Chambers of Commerce at other Indian Ports whether motor vessels carrying liquid fuel for their own consumption were admitted into their Docks without being required to produce the certificate referred to above. From the replies received it appeared that no certificates were required by the Madras Port Trust, while in Calcutta petroleum could be discharged as ordinary cargo provided the master of the vessel certified that the oil had flash point above 150 degrees Fahrenheit.

In addressing the Bombay Fire Insurance Association in the matter the Committee stated that they were of opinion that the Bombay Port Trust Rules in this connection compared very unfavourably with those in force in Madras and Calcutta and as it would be frequently impossible for the master of the vessel to obtain a certificate of flash point from the port of origin as suggested by the Bombay Fire Insurance Association, the Committee expressed a hope that that Association would reconsider the desirability of waiving their objection to the removal of the existing restrictions in Bombay as far as oil fuel in ships" bunkers was concerned.

In reply the Bombay Fire Insurance Association stated that they did not understand why there should be any difficulty in masters of ships obtaining the certificate asked for, and further that they were of opinion it would be better for the trade of Bombay if that difficulty were overcome rather than that the low rates for insurance at the Docks at present enjoyed should be enhanced.

The Bombay Port Trust were duly informed of the result of the Chamber's representation to the Bombay Fire Insurance Association. (*Appendix* U-1.)

LANDING DATES AND TALLIES OF IMPORT CARGO AT THE DOCKS.

The Bombay Port Trust submitted to the Chamber for an expression of opinion thereon a memorandum in connection with the procedure followed in ascertaining the dates of landing of import cargoes in the Bombay Docks. It was stated that dissatisfaction had for some time been felt with the existing system and the whole matter had received consideration and been the subject of reference to other Port Trusts in India. It was considered that the system followed in Rangoon was very simple and had much to recommend it and that the question of its adoption in the Port of Bombay merited consideration.

The Rangoon system is briefly as follows :—

Import cargoes are not tallied. Free time for the removal of cargo from the sheds or wharves is reckoned from the time and date a vessel completes its discharge. All cargo is allowed 3 clear days (72 hours) excluding Sundays and holidays, after final discharge of vessel, damaged cargo is allowed a further 2 clear days, for removal free of "extra fees". A uniform system is followed for bag, iron, case or sundry cargoes.

The following main proposals were submitted by the Port Trust for consideration :—

(1) The abolition of the Port Trust tally of Import Cargoes.

(2) In place of the receipts now passed by the Port Trust for Cargo landed, an Outturn Statement would be supplied to Agents, etc., five days after a vessel had completed discharge.

(3) To cancel the present provisions as regards "free days" and to enact—

(*a*) That free time for the removal of cargo from the docks shall be reckoned from the time and date a vessel discharges her shore cargo.

(*b*) That 3 clear days (72 hours) excluding Sundays and holidays enumerated in By-law No. 106, as well (in the case of dutiable goods only) as any other days in which Imperial Customs Duty may not be received, shall be allowed for removal of cargo from the Docks free of "extra fees."

(*c*) That a further 2 clear days shall be allowed in respect of all damaged cargo.

The whole question was informally discussed by the Shipping Members of the Chamber with the Docks Manager, when it was decided to give the proposed system a fair trial, so far as cargoes other than full or nearly full bag cargoes were concerned, after war conditions are over and the Regular liners are allotted special berths.

The consensus of opinion among Importing Members of the Chamber was in favour of the scheme, except that they considered that three free days from the date of completion of discharge would be insufficient when two or three steamers were discharging cargo at the same time, and the determination of the date on which the discharge of the steamer's cargo was completed was, therefore, very important. (*Appendix* U-2.)

DISCHARGE OF STEAMERS AT THE DOCKS.

The Bombay Government asked for the co-operation of the Chamber in securing that at the present juncture all ships were loaded and discharged at the Bombay Docks as rapidly as possible. Government stated that they were informed that facilities for rapid working were available, that the labour supply had been well maintained by the Docks authorities but that the rate of loading of chartered vessels which

called at Bombay for exports was less rapid in some cases than it might be, owing to the conditions of the charter parties providing for lay days, etc.

In view of the vital importance of economy in tonnage for the benefit of trade as a whole, Government requested the Chamber to make enquiries into these conditions with a view to ascertaining whether an economy in tonnage by the more rapid discharge and loading of vessels in the port of Bombay could not be effected and that the result of these enquiries and any steps which the Chamber might decide to take in the matter might be reported to Government.

In replying to the Bombay Government the Committee stated that as a result of the discussion that had taken place on this subject they were satisfied that no delay in loading or discharging steamers took place through any default of owners or charterers ; and, moreover, it was very much to owners' interests to turn their steamers round as fast as possible.

In the opinion of the Committee these delays were due to —

(*a*) insufficient quantity and poor quality of the labour available at the Docks, and

(*b*) imperfections in the Port Trust Railway system.

As regards (*b*) it was pointed out that further delays had arisen lately through the introduction of the system of railing cargo in place of carting by bullock carts. Apart from the fact that the latter method was, in the opinion of the Committee, the quicker of the two, the following difficulties all caused delay :—

(*a*) The Traffic Department of the Port Trust had no information as to what was being loaded up at Sewree by the Railway Department.

(*b*) Wagons were sent forward without covering notes and no particulars as to what was loaded or en route was available.

(*c*) When wagons arrived delays occurred in bringing them alongside.

(*d*) Wagons arriving at night were not unloaded until the following morning.

It was added that in Calcutta merchants knew beforehand by means of the covering notes, exactly what was en route for a given shed, and this effected a great saving of time. Further there was no delay in unloading at Calcutta and all interested had fairly accurate information as to when the cargo would arrive.

In forwarding to the Port Trust a copy of the Bombay Government's letter and the Chamber's reply, the Committee stated that the recent enhancement of fees by the Port Trust when cargoes were unloaded from the Railway on Sundays, appeared to the Committee to be an additional hindrance to the speedy despatch of steamers.

The Port Trust in reply stated that Government had also forwarded to them a copy of the Chamber's letter for consideration. It was stated however that the Chamber's remarks appeared to be couched in general terms and it was not possible to consider and fully appreciate the alleged difficulties without specific instances and information.

The Dock Manager and Railway Manager were unable to agree with the Committee's representations as regards insufficient and poor quality of the labour at the Docks and imperfections in the Port Trust Railway system, those regarding the Railway being based on a misapprehension of facts. The Port Trust therefore asked to be furnished with specific information and instances for examination.

The Committee approached the various Shipping Companies, members of the Chamber, with a view to ascertaining whether specific instances in support of the general complaint regarding the insufficient quantity and poor quality of the labour at the Docks could be cited.

From the replies received it appeared that it was an extremely difficult matter to supply the information which the Trustees were seeking to obtain, inasmuch as the Shipping Companies usually lodged their complaints by telephone or during personal interviews with those directly responsible for the work and rarely so far as could be ascertained by letter.

In replying to the Port Trust to this effect the Committee submitted extracts from letters that had been received from members complaining in general terms about the labour at the Docks. (*Appendix* **U-3.**)

DELAYS IN DELIVERY OF CARGO AT THE DOCKS.

A petition signed by several merchants was received by the Committee in connection with the storage of general cargo at the Docks. It was alleged that merchants experienced great difficulty in sorting their particular lots because of the lack of judgment displayed in storing the cargoes in the sheds. Piece-goods in bales and cases, kegs containing nails and oilman's stores, bags of sugar and in fact all kinds of goods were stored in the sheds unsorted and merchants had to do the best they could to effect delivery.

It was further stated that from 10 to 12 days were required to clear a lot of 100 cases of piece-goods and that in consequence merchants were penalized to the extent of the extra charges incurred. Also, because of the delay, it was

impossible to give notice to steamship companies within the 7 days allowed of claims for breakages or shortages.

In the first instance the Committee circularised all importing members of the Chamber to ascertain whether they had experienced any difficulty in obtaining delivery of their goods from the dock sheds. From the replies received it would appear that the experience of practically every importing member had been the same as the merchants who had signed the petition referred to above.

The Port Trust was accordingly addressed in the matter and requested to favour the Committee with their views on the question.

The Port Trust in reply stated that a special Committee of the Trustees acquainted with the working of the Docks had made personal observations in the Dock sheds of the conditions prevailing with a view to ascertaining the foundations for the complaints and the remedies that could be effected. In the first place this special Committee were of opinion that much of the difficulty complained of could be remedied by improvement in the system of marking packages, and the Chamber was asked to urge importers to require suppliers to mark packages both on the top and ends.

It appeared to the Committee of the Port Trust that the existing system of selection of packages by the Customs Department for examination, by random reference to documents without regard to the position of the packages in the Sheds or to whether they had been landed or not, added to the disturbance of stacks, and to the general disorder in the sheds, and prevented the expeditious delivery of consignments. The Collector of Customs had been addressed on this point, and he had issued orders that, when a package was required which was one of several bearing the same marks

and containing similar goods, any such package might be called for, and a particular package would not be named except for special reasons. He had also arranged for Importers being ordinarily permitted to clear the remainder of a consignment if a particular package could not easily be brought for examination, the Bill of Entry being suitably endorsed to allow of this.

It was further stated that one of the great difficulties with which the Port Trust had to contend, and one which was the cause of a great deal of the disorder in the sheds, was the increasing tendency of Importers to issue "Split delivery orders" for the clearance of their consignments, instead of taking delivery of consignments as a whole. The Committee of the Port Trust observed that this was putting the transit sheds to a purpose for which they were never intended, since they became in effect godowns from which business was transacted during the free days allowed. The confusion which occurred on this account was very great but it was one for which the dealers themselves were responsible and if the evil continued to grow it would be necessary for the Trustees to consider what steps they could take to cope with it. The Port Trustees asked the Chamber to take steps to impress on Importers that they are adding to their own difficulties and inconveniences in the Docks in resorting to this practice.

With regard to the complaint that warehouse charges for packages stored in the Prince's and Alexandra Docks warehouses had to be paid at separate offices, the Port Trust pointed out that the stock books and necessary registers could not be kept for all the Docks in one place and that the charges must be paid at the place where the package and accounts respectively were kept.

With reference to the allegation that in removing their goods from the transit sheds to the duty paid warehouses, merchants were required to pay the removal charges incurred by them and also removal charges to the Port Trust, the Committee of the Port Trust pointed out that this statement had been made under a misapprehension. In such cases only the storage charges were levied by the Port Trust and there were no removal charges.

It was further stated that the difficulties under which the Docks Department worked, in stacking and sorting cargo, was due to the late delivery of steamers' general manifests. It frequently happened that the manifest was not available until 4 or 5 days after the vessel had commenced to unload, and in some cases not until discharge had been nearly completed. It was suggested that the Chamber should impress upon Steamship Companies and Agents the need for the prompt delivery of this document. A copy of the document should, it was suggested, be furnished to the Docks Department simultaneously with the furnishing of the original to the Customs Department, and it was suggested that the Chamber should move in the proper quarters at home to ensure that an additional copy for this purpose shall be made available for the Docks Department.

A circular letter was accordingly addressed to all members of the Chamber, urging them to do all they could to assist the Port Trust in the rapid clearance of the transit sheds and wharfs.

The Shipping Members of the Chamber were at the same time asked to arrange with their Agents at the ports of loading to send the steamers manifests as early as possible so that a copy might be handed to the Docks Department simultaneously with the furnishing of the original to the Customs. It was added that incomplete manifests if promptly

handed to the Port Trust would be preferred to true copies delayed for several days and these skeleton manifests could of course be withdrawn when the correct copies were available. (*Appendix* U-4.)

PORT TRUST WHARFAGE CHARGES.

(*See Report* 1914, *pp.* 75, 606.)

The attention of the Committee was drawn by a member to the heavy increase in wharfage charges levied by the Port Trust under the new system that came into force on 1st April 1915, as compared with the charges levied previous to that date, particularly in regard to unenumerated goods, the wharfage on which is now assessed at ½ per cent. of the value of the goods. It was pointed out that in two instances the increase amounted to over 1,000 per cent.

With a view to ascertaining whether the experience of importing members of the Chamber generally bore out the above statement, a circular letter was sent to all members requesting that specific instances of material increases in these charges might be quoted. As a result of the above enquiry among members, many specific instances were given of very great increases and the Committee accordingly addressed the Port Trust and asked for an early revision of these charges. A statement was submitted to them showing the many instances in which the charges had been increased. (*Appendix* U-5.)

DEPOSIT SYSTEM OF ACCOUNTS WITH BOMBAY PORT TRUST RAILWAY.

A member of the Chamber requested the Committee's support in respect of a proposal made by the firm in question to the Bombay Port Trust Railway, that the latter should

inaugurate a Deposit System of Accounts, whereby firms could, if they desired, lodge with the Railway money deposits against which freights payable should be debited, the deposits being renewable on a warning from the Railway that they were on the point of being exhausted.

The Committee carefully considered the proposal and were of opinion that the introduction of such a system would be a great convenience to and would be much appreciated by the firms who had to pay in large sums of moneys from time to time. They therefore addressed the Bombay Port Trust in support of the proposal. (*Appendix* U-6.)

WEATHER WORKING DAYS.

The following days were declared during the monsoon months of 1916, by the Committee of the Chamber, to be non-weather working and half weather working days, respectively, for steamers in the Docks :—

Wednesday,	7th June ...	Half weather working day.
Friday,	9th June ...	Non-weather working day.
Saturday,	10th June ...	Half weather working day.
Tuesday,	20th June ...	Half weather working day.
Saturday,	8th July ...	Half weather working day.
Monday,	10th July ...	Half weather working day.
Tuesday,	11th July ...	Half weather working day.
Thursday,	13th July ...	Non-weather working day.
Monday,	17th July ...	Half weather working day.
Friday,	28th July ...	Non-weather working day.
Saturday,	29th July ...	Half weather working day.
Monday,	31st July ...	Non-weather working day.
Tuesday,	1st Aug. ...	Non-weather working day.
Wednesday,	2nd Aug. ...	Non-weather working day.
Thursday,	3rd Aug. ...	Non-weather working day.
Friday,	4th Aug. ...	Half weather working day.

Monday,	7th Aug. ...	Half weather working day.
Tuesday,	15th Aug. ...	Half weather working day.
Wednesday,	13th Sept. ...	Half weather working day.
Wednesday,	20th Sept. ...	Half weather working day.

STEEL HOOPS FOR BALING COTTON, ETC.

A representation was received from a member of the Chamber to the effect that there were reasonable grounds for supposing that the Home Government were likely to restrict the manufacture of steel hoops that were required for the baling of cotton, hemp and wool, and if this were so, it was pointed out that the movement of this season's crops would be very seriously hampered.

It was felt that preference would probably be given to the manufacture of steel hoops for jute bales, as buyers of these hoops might be in a position to produce a certificate that the jute was required for Government purposes.

In addressing the Government of India in the matter the Committee pointed out that hoops used for baling jute were different in specification from those used in baling cotton and hence the Committee submitted that any system of preference that might be introduced in favour of steel hoops for jute would operate very harshly against the cotton industry.

As regards hemp the Committee stated that the bulk of the Indian crop was exported to the United Kingdom and there was little doubt that a great deal of it was used in the manufacture of articles required by Government and the Mercantile Marine. It was therefore a matter of importance that the export trade in hemp should not be interfered with.

In submitting this matter for consideration the Committee expressed a hope that the Government of India would use

their influence with the Home Government to ensure that makers in England would be allowed sufficient material to enable them to meet the demand of the cotton, hemp and wool trades in India for steel hoops. (*Appendix* V.)

ADULTERATION OF INDIAN BEES' WAX.

The Collector of Customs, Bombay, informed the Chamber that in the year 1915 the Russian Church authorities gave their English Agents permission to supply East Indian wax for the manufacture of church candles, but that the samples of Indian wax proved so unsatisfactory, being adulterated with paraffin wax, the Russian authorities were thinking of discontinuing the use of the Indian material. It was stated that it was essential that all wax purchased for the Russian Church should be free from adulteration and, if a continuous supply of pure bees' wax could be obtained from India, it was probable that the greater part of the Russian bees' wax trade would remain permanently in British hands resulting thereby in a steadily increasing industry for India. There appeared to be an excellent outlet for supplies of the pure wax from India, but, it was contended, a continuance of the existing system of adulteration would prove a serious menace to the industry.

The matter was duly brought to the notice of all members of the Chamber by circular. (*Appendix* W.)

REFERENCES TO THE CHAMBER.

War risk insurance.

The opinion of the Committee was desired by a member in connection with the following question :—

Certain goods were shipped from London to Bombay worth say £100 and the goods were covered against war

risk for £110. The steamer was sunk by a submarine. Was the dealer entitled to the extra £10 insured. The terms of sale were "Free Bombay Harbour."

In reply the Committee stated that in their opinion under an "F.B.H." contract the goods were at shippers' risk until they arrived. If the goods were lost on the voyage (*e.g.*, through the steamer being torpedoed) the buyer had no claim upon the proceeds of the insurance policy unless the contract contained an express provision to that effect, as some "F.B.H." contracts did. The copy of the contract, which the member submitted for inspection, did not, however, contain a stipulation to the effect that insurance should be recovered for more than the invoice value, such excess to be for the benefit of the buyer, and the Committee were therefore of opinion that the buyer in this case had no claim.

FREIGHT OUTWARDS PAYABLE IN BOMBAY.

An enquiry was received from a member, as to whether in cases where outward freight was stated in sterling and payable in Bombay, the rate of exchange applicable should be in accordance with the date on which Bills of Lading were presented and freight paid, or on the date on which the goods were shipped.

The Committee stated in reply that the date of the mate's receipt or in case of a series of mates' receipts, the date of the last receipt, governed the rate of exchange.

An enquiry was also received as to the rate at which freight should be converted into Rupees on a given date. The Chamber's rules, it was pointed out, laid down that the rate ruling at the close of a mail should be the rate

applicable for Bills of Lading presented during the subsequent week.

In reply the Committee stated that the term "subsequent week" meant the Monday to Saturday following the date of the Chamber's Circulars (*i.e.*, "Current Quotations").

SURVEY OF GOODS LANDED FROM STEAMERS.

A member of the Chamber enquired whether it was not the custom of this port to allow, for purposes of survey, seven days after the landing of the goods whether in bags or otherwise.

The Committee replied in the affirmative.

CONFERENCE OF ELECTRICAL INSPECTORS.

It was recommended at a Conference of Electrical Inspectors which assembled at Calcutta in November 1915, that a similar meeting should be convened annually and that the mercantile community should be given an opportunity of sending representatives to sittings at which questions of interest to business men would be raised and discussed.

The Government of India decided to act upon the suggestion and to hold the Conference in rotation at the principal business centres in India. It was proposed to hold a Conference in Calcutta in December 1916 and the succeeding assemblies in rotation at Bombay, Madras, Cawnpore and Delhi during the cold weather season. It was also proposed to invite the Chamber of Commerce of the city at which the Conference was held to send representatives to take part in the discussion. (*Appendix* X.)

SUGARCANE CROP FORECASTS.

The Director of Statistics enquired of the Chamber as to whether the trade would prefer to have a forecast of area two months earlier than at present (*i.e.*, in June) without any reference as to the prospects of the crop, or, as at present, a forecast of both area and prospects in August. The Director stated that since the crop depended largely on the rainfall in June and July, information regarding the prospects of the crop would not be possible in a forecast of area published in June. Such information, however, would be given two months later than at present, *i.e.*, in the second forecast which is published on or about the 20th October of each year. The Director enquired therefore whether the trade would prefer to have a forecast of area only in June and to get no information as to crop prospects until October (when the second forecast is issued) instead of, as at present, a forecast of both area and prospects in August followed by a similar forecast of area and prospects in October.

The Committee consulted members of the Chamber interested in the sugar trade, who expressed an unanimous opinion in favour of the existing system being continued. The Director of Statistics was therefore informed accordingly. (*Appendix* **Y.**)

INDIAN INDUSTRIAL COMMISSION.

The Government of India in May 1916 appointed a Commission to examine and report upon the possibilities of further industrial development in India and to submit its recommendations with special reference to the following questions :—

(*a*) Whether new openings for the profitable employment of Indian capital in commerce and industry can be indicated ;

(*b*) Whether, and, if so, in what manner, Government can usefully give direct encouragement to industrial development

(*i*) by rendering technical advice more freely available;

(*ii*) by the demonstration of the practical possibility on a commercial scale of particular industries;

(*iii*) by affording directly or indirectly, financial assistance to industrial enterprise or

(*iv*) by any other means which are not incompatible with the existing fiscal policy of the Government of India.

The Bombay Government asked the Chamber to favour them with a statement of such important local questions as the Committee thought should be investigated by the Commission.

In reply the Committee suggested that the following local questions might be investigated:—

(*a*) Apparent failure of such small industries as the manufacture of matches, glass, etc.

(*b*) The possibilities of sugar cultivation in the Poona district.

(*c*) Development of the tanning and paper pulp industries.

The Committee added that they were of opinion that if the industrial possibilities of this Presidency were to be fully exploited, a comprehensive survey, from the industrial point of view, of the mineral and forest resources of the Presidency, would be necessary.

The President of the Commission, Sir Thomas Holland, K.C.I.E., undertook a preliminary tour with a view to consulting those who would be able to give advice as to the most important local questions to be investigated and as to the best means of getting useful evidence during the subsequent tour of the Commission. Sir Thomas Holland met the Committee of the Chamber for an informal discussion on the 23rd August 1916.

The full text of the Government of India Resolution appointing the Commission will be found in *Appendix* Z.

EXHIBITIONS.

Papers in connection with the following Exhibitions were received during the year and were made available to members :—

Madras Exhibition of Arts and Industries, December 1915 and January 1916.

Permanent Exhibition at Nice of samples of goods from Allied countries.

Second Fair at Lyons, 1st to 15th March 1917.

THE SETTING IN OR BURSTING OF THE MONSOON.

(*See Report* 1915, *page* 64.)

The Meteorologist informed the Committee that the monsoon set in on the Malabar Coast this year on the 31st May.

RAINFALL AT BOMBAY, 1843 TO 1916.

The following statement, showing the Rainfall registered at the Colaba Observatory, Bombay, for each month, during the years 1843 to 1916, is published for the information of members:—

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1843 ..	..	..	..	..	0·15	7·61	20·62	17·70	8·39	0·77	..	..	55·24
1844 ..	0·06	0·33	..	..	..	13·58	29·28	5·91	8·95	0·40	..	0·10	62·71
1845 ..	..	..	..	..	..	17·88	18·07	9·54	8·63	..	..	..	54·12
1846 ..	....	....	..	..	..	26·41	38·19	6·65	6·65	1·03	..	..	78·93
1847 ..	0·09	0·02	..	0·31	1·40	37·56	16·46	8·68	5·68	0·28	5·53	..	76·01
1848 ..	..	..	..	0·59	5·67	39·98	13·90	7·37	2·32	5·84	0·19	..	75·86
1849 ..	0·34	..	..	....	..	23·41	50·99	12·66	26·15	0·75	0·61	..	114·89
1850 ..	..	..	..	..	..	14·80	20·15	5·39	4·77	4·89	0·25	..	50·25
1851 ..	..	..	..	..	0·52	24·59	47·02	20·03	3·80	0·04	0·07	..	96·07
1852 ..	..	..	0·01	..	0·30	21·76	22·17	11·16	12·67	0·19	..	1·01	69·27
1853 ..	..	0·05	0·02	..	..	33·70	13·05	5·95	9·83	..	..	..	62·60
1854 ..	..	..	..	..	..	16·34	38·95	3·90	13·61	7·49	1·85	....	82·14
1855 ..	..	..	..	..	..	20·18	11·83	3·82	5·29	9·06	..	..	41·18
1856 ..	..	..	..	..	2·09	24·66	24·48	6·75	7·78	0·06	..	0·12	65·92
1857 ..	....	..	..	..	0·57	9·26	8·74	15·71	14·21	2·78	..	..	51·27
1858 ..	..	..	..	0·15	1·57	14·44	20 12	7·48	15·47	3·22	..	..	62·45
1859 ..	..	..	..	..	..	26·87	28 70	14·59	5·94	1·06	..	..	77·16
1860 ..	..	..	..	..	0·03	21·97	22·39	7·11	8·15	2·50	..	..	62·15
1861 ..	..	..	..	..	0·69	15·43	25·34	30·35	3·24	1·86	..	..	76·91
1862 ..	..	..	..	..	0·01	22·31	15·10	12·65	21·69	1·42	0·45	..	73·63
1863 ..	0·41	..	....	0·11	0·07	23·41	30·78	10·60	9·98	2·32	..	..	77·68
1864 ..	..	..	..	..	0·01	15·42	13·36	10·72	5·59	..	0·47	..	45·57
1865	0·38	..	..	..	..	10·61	18·28	36·42	4·86	6·16	1·14	..	77·86
1866 ..	..	0·11	....	....	..	13·47	40·34	20·34	3·44	0·74	..	..	78·44
1867 ..	..	..	..	..	..	8·70	39·39	12·21	6·80	5·07	0·13	..	62·30
1868 ..	..	..	0·01	..	..	13·52	20·43	20·29	7·71	0·14	0·02	..	62·13
1869 ..	..	..	..	..	0·03	26·22	23·89	15·24	12·56	3·55	0·05	0·12	91·86
1870 ..	..	..	0·03	0·02	..	21·73	26·43	6·27	7 08	4·65	..	..	66·21
1871 ..	2·22	..	..	..	1·25	8·91	9·96	8·95	6·01	0·25	2·97	0·06	40·58
1872 ..	..	..	..	..	0·06	24·43	24·84	9·49	16·59	1·07	..	..	76·48
1873 ..	..	0·05	..	..	0·51	20·36	16·98	23·96	7·77	0·07	..	..	69·70
1874 ..	..	..	..	..	0·05	18·68	41·24	11·14	11·05	0·02	..	..	82·18
1875 ..	0·47	..	..	..	..	24·36	15·39	12·23	31·76	..	0·35	..	84·56
1876 ..	..	..	..	..	0·01	12·97	23·69	8·66	4·68	..	..	..	50·01
1877 ..	0·22	0·52	..	..	..	35·58	11·10	8·51	8·89	8·33	..	..	73·15
1878 ..	0·03	..	..	0·02	0·02	19·99	48·33	20·46	16·42	4·89	2·61	..	112·77
1879 ..	..	..	0·03	..	5·23	16·56	11·21	22·36	5·61	0·40	..	..	61·40
1880 ..	..	0·01	0·02	..	..	21·48	18·37	4·08	22·90	1·18	..	..	67·94
1881 ..	..	..	0·04	..	0·36	15·29	29·47	19·06	4·56	4·17	0·09	..	73·04
1882 ..	..	0·04	0·02	0·08	0·02	27·54	26·94	3·36	10·08	1·12	0·03	..	69·23
1883 ..	0·12	..	..	..	0·33	13·65	39·88	12·57	12·37	10·40	0·36	..	90·18
1884 ..	0·03	..	..	..	..	13·25	25·87	15·29	17·04	2·22	0·60	1·14	75·44
1885 ..	..	..	..	..	0·02	5·11	21·81	25·42	12·01	3·54	..	..	67·91
1886 ..	..	..	..	0·01	0·96	43·45	35·79	10·69	6·54	1·69	0·61	..	99·74
1887 ..	..	..	..	0·02	0·09	24·07	30·98	17·59	18·23	2·75	1·02	0·16	94·95
1888 ..	1·85	0·02	0·10	..	..	15·76	22·47	11·43	4·92	0·11	1·16	..	57·82
1889 ..	..	..	..	..	0·67	19·39	30·45	10·32	2·71	3·80	..	..	67·34
1890 ..	..	..	..	0·01	0·06	24·55	21·54	10·61	6·45	0·58	1·25	0·13	65·18
1891 ..	..	..	0·22	..	..	13·99	32·48	6·94	22·53	1·04	..	..	77·18
1892 ..	..	..	..	..	0·11	13·30	23·86	36·56	18·73	1·89	0·67	..	95·42
1893 ..	..	0·14	..	0·02	6·30	21·47	16·14	13·55	7·54	0·45	1·63	..	67·24
1894 ..	0·22	..	0·06	0·01	..	16·87	26·16	8·40	12·04	3·08	..	0·01	66·85
1895 ..	..	0·07	..	..	0·08	17·84	18·04	15·97	11·91	3·62	0·06	..	67·59
1896 ..	..	..	..	..	0·26	28·02	36·44	20·77	1·62	0·01	0·53	..	87·55
1897 ..	0·01	..	..	..	..	14·40	30·19	13·82	20·60	2·51	0·22	..	81·58

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1898 ..	..	0·17	..	..	0·16	27·21	20·72	5·28	19·94	0·48	0·13	..	74·09
1899 ..	..	..	..	1·57	0·08	20·81	4·72	5·23	3·49	..	..	..	35·90
1900 ..	..	..	..	..	..	18·26	25·75	17·62	7·49	..	..	..	69·12
1901 ..	0·74	..	..	0·04	0·01	25·36	32·70	14·27	1·81	0·39	..	..	75·32
1902 ..	..	..	..	..	..	9·77	16·96	16·53	27·11	0·78	0·01	0·81	71·97
1903 ..	..	..	0·17	..	7·79	19·75	24·82	18·23	7·32	5·91	..	..	84·49
1904 ..	..	..	0·07	..	0·02	15·10	10·14	5·72	1·81	0·56	..	..	33·42
1905 ..	..	0·08	..	..	..	6·53	15·30	4·35	6·16	0·20	1·04	..	33·66
1906 ..	..	0·15	..	..	..	12·91	18·34	20·92	3·38	..	..	..	56·30
1907 ..	..	0·27	..	0·06	..	22·48	59·05	15·99	2·26	0·67	..	..	100·78
1908 ..	0·09	0·07	0·06	..	..	12·39	23·65	9·87	6·79	0·62	..	..	53·54
1909 ..	..	..	..	..	..	16·60	30·05	8·52	16·05	..	..	..	71·22
1910 ..	..	..	..	..	0·03	23·59	6·50	18·15	15·25	4·29	0·14	..	67·86
1911 ..	0·06	..	..	..	0·04	10·85	15·24	17·09	2·96	..	0·27	..	46·51
1912 ..	..	..	..	..	0·43	10·79	25·40	9·90	3·26	0·65	3·62	..	54·05
1913 ..	..	0·07	..	..	..	25·81	33·33	3·72	5·75	2·35	..	..	71·03
1914 ..	..	0 08	..	0·07	..	16·65	30·30	13·27	21·06	0·01	0·18	..	81·62
1915 ..	..	0 30	0·69	0·06	0·36	39·78	14·62	8 45	10 78	2·55	0·02	..	77·61
1916 ..	..	..	..	0·04	0·07	23·43	22·78	19·51	14·59	4·79	0·72	..	85·93

RAINFALL OF THE YEAR 1916.

The following table, in which the year is divided into the Meteorological Seasons observed in the Meteorological Department, is compiled from the Reports issued by that office in order to present, in a condensed form, a definite record of the weather of the past year :—

	Stations.	From 1st Nov. 1915 to 31st May 1916. Actual.	Average.	Variation.	From 1st June to 31st Oct. 1916. Actual.	Average.	Variation.
Persian Gulf.	Bushire	..	..	....	..	..	....
	,, (30th)	7·31	10·96	— 3·65	0·00	0·10	— 0·10
	Jask	5·44	4·07	+ 1·37	0·29	0·19	+ 0·19
	Muscat	9·36	3·70	+ 5·66	1·38	0·23	+ 1·13
Punjab.	Multan	..	..	....	4·77	4·74	+ 0·03
	Rawalpindi	11·02	11·49	— 0·47	38·71	22 80	+15·91
	Lahore	1·39	4·43	— 3·04	23·58	15·26	+ 8·32
	Hissar	2 45	..	....	19·45	..	....
	Ambala	1·88	6·51	— 4·63	38·21	23·68	+14·53
	Delhi	1·71	3·79	— 2 08	27·76	23·73	+ 4·03
United Provinces.	Agra	0·81	2·30	— 1·49	29·35	25·02	+ 4·33
	Mainpuri	1·02	2·86	— 1·84	34·03	24·56	+ 9·47
	Jhansi	0·58	2·30	— 1·72	47·77	35·27	+12.50
	Cawnpore	0·78	2·50	— 1·72	49·20	33·56	+15·64
	Allahabad	1·04	2·54	— 1·50	61·15	36·62	+24·53
Sind & Rajputana.	Jacobabad	0·61	1·39	— 0·78	3·17	2·26	+ 0·91
	Karachi	0·20	1·65	— 1·45	21·67	6·13	+15·54
	Ajmer	1·06	2·04	— 0·98	27·29	19·05	+ 8·24
	Jaipur	0·51	2·16	— 1·65	23·28	21·91	+ 1·37
	Kotah	1·02	1·72	— 0 70	43·04	26·40	+ 6·64
	Mount Abu	..	..	....	83·30	58·78	+24·52

	Stations.	From 1st Nov. 1915 to 31st May 1916.			From 1st June to 31st Oct. 1916.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Gujarat, Kathiawar and Central India West.	Bhuj	·0	0·61	— 0·61	14·04	13·54	+ 0·50
	Dwarka	0·19	0·69	— 0·50	11·10	13·69	— 2·59
	Veraval	·0	0·52	— 0·52	23·85	17·43	+ 6·42
	Rajkot	·0	0·70	— 0·70	28·85	25·84	+ 3·01
	Bhav'gar Para	0·18	0·84	— 0·66	19·38	19·82	— 0·44
	Surat	0·91	0·79	+ 0·12	56·37	40·63	+15·74
	Ahmedabad	0·04	0·50	— 0·46	25·20	29·12	— 3·92
	Deesa	0·20	0·73	— 0·53	25·24	23·37	+ 1·87
	Neemuch	0·27	1·30	— 1·03	38·75	27·27	+11·48
	Indore	1·97	1·51	+ 0·46	41·12	31·28	+ 9·84
Central Provinces.	Jubbulpore	1·59	3·35	— 1·76	53·55	52·16	+ 1·39
	Saugor	1·36	3·08	— 1·72	42·10	43·17	— 1·07
	Hoshangabad	2·76	2·44	+ 0·32	56·93	46·66	+10·27
	Khandwa	2·05	1·63	+ 0·42	37·20	28·29	+ 8·91
	Akola	2·71	2·58	+ 0·13	42·24	30·21	+12·03
	Amraoti	2·04	2·84	— 0·80	46·60	31·00	+15·60
	Nagpur	2·86	3·82	— 0·96	56·53	45·34	+11·19
	Chanda	1·92	4·08	— 2·16	55·13	49·35	+ 5·78
	Raipur	1·38	3·77	— 2·39	35·78	46·22	— 9·44
Konkan.	Bombay	0·20	1·36	— 1·16	85·22	70·52	+ 14·70
	Ratnagiri	4·68	2·01	+ 2·67	140·54	99·21	+41·33
	Marmugao	..	..	..	118·53	90·01	+28·52
	Karwar	4·15	5·18	— 1·03	133·68	117·27	+16·41
Bombay, Deccan, and Hyderabad.	Malegaon	3·52	1·86	+ 1·66	23·82	20·85	+ 2·97
	Ahmednagar	5·48	2·48	+ 3·00	29·82	19·81	+10·01
	Poona	2·48	2·94	— 0·46	29·79	24·29	+ 5·50
	Sholapur	3·84	3·16	+ 0·68	37·95	26·34	+ 11·61
	Bijapur	1·85	3·46	— 1·61	28·14	17·47	+10·67
	Belgaum	8·32	6·47	+ 1·85	37·50	43·20	— 5·70
	Aurangabad	3·74	2·36	+ 1·38	43·62	26·01	+ 17·61
	Nizamabad (Indur)	2·86	3·08	— 0·22	35·84	37·79	— 1·95
	Hyderabad	4·08	4·00	+ 0·08	50·15	27·32	+22·83
Malabar and Ceylon.	Mangalore	13·63	11·21	+ 2·42	112·20	115·87	— 3·67
	Calicut	23·91	18·65	+ 5·26	99·11	98·35	+ 0·76
	Cochin	26·27	27·96	— 1·69	98·25	85·87	+12·38
	Colombo	74·50	48·71	+25·79	33·4	35·74	— 2·33
Madras (excluding Malabar) and Mysore.	Masulipatam	21·05	8·70	+ 12·35	54·97	31·30	+23·67
	Bellary	10·70	5·35	+ 5·35	22·03	14·63	— 7·40
	Cuddapah	11·22	6·96	+ 4·26	37·79	24·67	+13·12
	Madras	21·29	22·13	— 0·84	28·30	27·34	+ 0·96
	Bangalore	11·06	9·94	+ 1·12	35·41	25·57	+ 9·84
	Coimbatore	10·59	9·89	+ 0·70	18·03	12·21	+ 5·82
	Trichinopoly	13·57	14·30	— 0·73	24·48	18·56	+ 5·92
	Negapatam	21·62	32·02	— 7·40	23·70	21·54	+ 2·16

COAL.

Imports of Coal into Bombay by Sea and Rail.

The following Return of the Imports of Coal into Bombay by Sea and Rail in the years 1910 to 1916 is printed for the information of Members:—

From	1910.	1911.	1912.	1913.	1914.	1915.	1916.
By Sea.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Europe (Private Owners)..	232,600	200,434	141,921	173,527	166,340	23,044	..
Do. (State Railways)..	10,253	11,754	18,875	27,565	6,980	..	..
Australia (Private Owners).	19,943	24,351	62,561	29,595	15,112	17,665	9,384
Do. (State Railways)..	..	10,273	11,248	10,029	..	..	..
Japan (Private Owners) ..	6,653	6,975	33,824	11,547	15,105	10,739	..
Do. (State Railways) ..	..	..	43,901	58,863	11,064	..	..
Other Ports (Private Owners)	15,161	18,362	148,001	173,687	122,030	47,783	14,120
Do. (State Railways)..	.	..	18,013	44,407	3,000	46,528	.
Calcutta (Private Owners)..	550,368	623,237	631,670	470,298	417,495	177,695	1,444
Do. (State Railways)..	200,724	180,852	154,086	160,551	216,316	52,966	..
Total—By Sea ..	1,105,702	1,076,238	1,264,100	1,160,069	973,462	376,420	24,948
Total—By Rail ..	44,962	38,631	87,116	96,124	183,472	640,247	* ..
Grand Total ..	1,150,664	1,114,869	1,351,216	1,256,193	1,156,934	1,016,667	..

WHEAT.

The undermentioned notes have been made from the final general memorandum on the Wheat Crop of 1915-16, published by the Director of Statistics:—

The total area was estimated at 30,143,000 acres as against 32,475,000 acres, the revised final area of the previous year, or a decrease of 7 per cent. The total yield was estimated at 8,518,000 tons (39,751,000 quarters of 480 lbs.) as against 10,091,000 tons (47,091,000 quarters), the revised final estimate of the previous year, or a decrease of nearly 16 per cent.

The failure of the winter rains seriously affected the crop, particularly on unirrigated areas in the Punjab, the North-West Frontier Province, Ajmer-Merwara, Rajputana, Sind, the western parts of the United Provinces, and the northern parts of the Bombay Presidency. In the Central Provinces, and Berar, Bihar and Orissa, Hyderabad, Bengal, the

* Imports by Rail for the year 1916 are not available.

Bombay Deccan, and in the eastern and southern parts of the United Provinces and of Central India, conditions of the crop were on the whole favourable.

PUNJAB.—The combined area of British districts and Native States was estimated at 10,256,000 acres as against 1,336,000 acres, the revised final area of the previous year or a decrease of 9 per cent. The total estimated yield was 2,487,000 tons (314,000 tons being in Native States), which was 33 per cent. below the previous year's revised figure.

UNITED PROVINCES.—The total area under wheat was reported to be 6,621,000 acres, as compared with 7,301,000 acres the previous year, or a decrease of 9 per cent. All the divisions except Jhansi showed a decrease. The total yield was estimated at 2,713,000 tons, which was 11 per cent. below the yield of the previous year.

CENTRAL PROVINCES AND BERAR.—The total area shown was estimated at 3,616,000 acres (3,100,000 acres in the Central Provinces, 397,000 acres in Berar, and 119,000 acres in the States of Khairagarh and Nandgaon), which was about 7 per cent. above the previous year's estimate. The total yield was estimated at 973,000 tons (629,000 tons in the Central Provinces, 111,000 tons in Berar and 33,000 tons in Khairagarh and Nandgaon), which was 25 per cent. above that of the previous year.

BOMBAY.—The total area was estimated at 2,049,000 acres including 544,000 acres in Native States as against 2,253,000 acres the previous year, or a decrease of 9 per cent. The total yield was estimated at 496,000 tons (158,000 tons being in Native States,) which was 18 per cent. below that of the previous year.

SIND.—The total area was estimated at 571,000 acres including 23,000 acres in Native States, which was 19 per cent. below the area of the previous year. The total yield

was estimated at 162,000 tons (8,000 tons being in Native States), as against 311,000 tons the previous year, or a decrease of 48 per cent.

BIHAR AND ORISSA.—The total area was estimated at 1,330,000 acres as against 1,218,000 acres the previous year, or an increase of 9 per cent. The total yield was estimated at 581,000 tons, which was 67 per cent. above the yield of the previous year.

NORTH-WEST FRONTIER PROVINCE.—The total area shown was estimated at 859,000 acres as compared with 1,183,000 acres the previous year, or a decrease of 27 per cent. The total yield was estimated at 212,000 tons against 331,000 in the previous year, or a decrease of 36 per cent.

BENGAL.—The total area sown was estimated at 134,000 acres, which was about the same as reported the previous year. The total yield was estimated at 40,000 tons as against 32,000 tons the previous year, or an increase of 25 per cent.

DELHI.—The total area was estimated at 28,000 acres against 32,000 acres the previous year, or a decrease of 12 per cent. The total yield was estimated at 11,000 tons (no quantitative estimate of the yield for the previous season had been reported).

AJMER-MERWARA.—The total area was estimated at 12,000 acres, which was 37 per cent. below the previous year's area. The total yield was estimated at 2,000 tons against 5,000 tons the previous year, or a decrease of 60 per cent.

CENTRAL INDIA.—The total area was estimated at 2,969,000 acres against 3,096,000 acres the previous year, or a decrease of 4 per cent. The total yield was estimated at 649,000 tons which was 1 per cent. above the previous year's estimate.

RAJPUTANA.—The total area was estimated at 649,000 acres as against 902,000 acres the previous year, or a

decrease of 28 per cent. The total yield was estimated at 116,000 tons, which was 47 per cent. below the previous year's estimate.

HYDERABAD.—The total area was estimated at 1,045,000 acres which was 16 per cent. above the previous year's area. The total yield was estimated at 75,000 tons as against 51,000 tons the previous year, or an increase of 47 per cent.

MYSORE.—The total area was estimated at 4,000 acres and the yield at 1,000 tons as against 4,000 acres and 1,000 tons the previous year.

The following figures show the total acreage and outturn of wheat in each official year from 1884-85 to 1915-16 :—

Years.	Acres.	Outturn in Tons.
1884-85	27,820,000	8,013,000
1885-86	27,393,000	7,739,000
1886-87	26,735,000	6,391,000
1887-88	26,855,000	7,149,000
1888-89	25,912,000	6,362,000
1889-90	24,773,000	6,128,000
1890-91	26,576,000	6,876,000
1891-92	27,032,772	6,093,741
1892-93	27,759,158	7,649,105
1893-94	28,716,735	7,268,982
1894-95	28,421,851	6,998,930
1895-96	24,071,320	5,380,342
1896-97	20,579,727	5,363,289
1897-98	24,537,775	7,208,384
1898-99	25,370,078	6,837,674
1899-1900	18,687,782	5,357,142
1900-01	23,864,550	7,093,529
1901-02	23,446,161	6,090,524
1902-03	23,433,177	7,971,446
1903-04	28,413,743	9,641,145
1904-05	28,470,200	7,582,040
1905-06	26,295,800	8,578,540
1906-07	28,536,000	8,185,900
1907-08	22,806,200	6,104,200
1908-09	26,068,100	7,597,500

Years.	Acres.	Outturn in Tons.
1909-10	28,017,500	9,590,600
1910-11	30,489,800	10,040,500
1911-12	31,141,000	9,924,500
1912-13	29,524,000	9,715,000
1913-14	28,475,000	8,358,000
1914-15	32,475,000	10,091,000
1915-16*	30,143,000	8,518,000

The fluctuations in the total exports of Wheat from India to Foreign Countries during the last 35 years are shown below :—

(1881-82 to 1915-16.)

Worst Years.			Best Years.		
Years.	Tons.	Rs.	Years.	Tons.	Rs.
1887-88 ...	676,908	5,56,23,733	1881-82 ...	995,050	8,62,00,618
			1882-83 ...	709,688	6,08,38,136
1889-90 ...	690,110	5,79,26,147	1883-84 ...	1,050,070	8,89,58,112
			1884-85 ...	792,494	6,31,60,182
1893-94 ...	607,842	5,19,39,850	1885-86 ...	1,053,446	8,00,53,511
			1886-87 ...	1,113,181	8,52,59,856
1894-95 ...	344,506	2,56,62,468	1888-89 ...	880,570	7,52,32,794
			1890-91 ...	716,024	6,04,24,260
1895-96 ...	500,208	3,91,43,765	1891-92 ...	1,515,335	14,38,20,022
			1892-93 ...	748,672	7,44,03,835
1896-97 ...	95,531	83,64,498	1898-99 ...	976,024	9,71,96,877
			1903-04 ...	1,295,565	11,08,89,546
1897-98 ...	119,630	1,34,11,515	1904-05 ...	2,150,025	17,90,60,692
			1905-06 ...	937,523	8,53,43,996
1899-1900 ...	485,204	3,90,94,963	1906-07 ...	801,445	7,25,44,650
			1907-08 ...	880,459	8,58,56,350
1900-01 ...	2,501	3,00,832	1909-10 ...	1,050,574	12,70,90,884
			1910-11 ...	1,266,150	12,95,82,291
1901-02 ...	366,090	3,25,59,204	1911-12 ...	1,361,166	13,34,84,580
			1912-13 ...	1,660,163	17,69,37,226
1902-03 ...	514,607	4,51,53,570	1913-14 ...	1,202,205	13,13,33,561
			1914-15 ...	706,383	8,32,04,161
1908-09 ...	109,757	1,34,00,777			
1915-16 ...	†652,879	8,44,06,594			

* The figures for 1915-16 are subject to revision.

† These figures includes 534,461 tons=Rs. 6,89,89,547 of Wheat exported on Government Account.

ESTIMATE OF THE WHEAT CROP OF THE SEASON OF 1915-16.

Share of each Province of Area and Yield for 1914-15 and 1915-16.

Province or State.	Area.			Yield.			Increase or Decrease in last and current year (1914-15 and 1915-16).			
	Average of preceding 5 years.	Of last year's crop, 1914-15.	Of current year's crop, 1915-16.	Average of preceding five years.	Of last year's crop, 1914-15.	Of current year's crop, 1915-16.	Area.	Percentage.	Yield.	Percentage.
	Acres	Acres.	Acres.	Tons.	Tons.	Tons.	Acres.		Tons.	
Bombay (including Native States) ...	1,766,000	2,253,000	2,049,000	456,000	605,000	496,000	— 204,000	9·05	— 109,000	18·01
Central Provinces & Berar (including Native States) ...	3,550,000	3,393,000	3,616,000	931,000	778,000	973,000	+ 223,000	6·57	+ 195,000	25·06
Rajputana ..	9,74,000	902,000	649,000	220,000	221,000	116,000	— 253,000	28·04	— 105,000	47·51
Ajmer-Merwara ...	(a) ...	19,000	12,000	(a) ...	5,000	2,000	— 7,000	36·84	— 3,000	60·00
Central India ...	2,649,000	3,096,000	2,969,000	665,000	642,000	649,000	— 127,000	4·10	+ 7,000	1·09
Sind (including Native States) ...	480,000	706,000	571,000	153,000	311,000	162,000	— 135,000	19·12	— 149,000	47·91
Hyderabad ...	945,000	898,000	1,045,000	60,000	51,000	75,000	+ 147,000	16·37	+ 24,000	47·06
Total of Provinces and States supplying Bombay...	10,364,000	11,267,000	10,911,000	2,485,000	2,613,000	2,473,000	— 356,000	3·16	— 140,000	5·35
Punjab (including Native States) ...	10,010,000	11,336,000	10,256,000	3,505,000	3,725,000	2,487,000	—1,080,000	9·52	—1,238,000	33·23
N.W. Frontier Province ...	1,042,000	1,183,000	859,000	292,000	331,000	212,000	— 324,000	27·38	— 119,000	35·95
United Provinces...	7,045,000	7,301,000	6,621,000	2,819,000	3,042,000	2,713,000	— 680,000	9·31	— 329,000	10·81
Bengal	142,000	134,000	134,000	43,000	32,000	40,000	.....	.....	+ 8,000	25·00
Bihar and Orissa...	1,314,000	1,218,000	1,336,000	553,000	347,000	581,000	+ 112,000	9·19	+ 234,000	67·43
Mysore	4,000	4,000	4,000	1,000	1,000	1,000	.....	.....	.....	.....
Delhi	(a) ...	32,000	28,000	(a) ...	(a) ...	11,000	— 4,000	12·5	+ 11,000	.....
Total of Provinces and States other than those supplying Bombay...	19,557,000	21,208,000	19,232,000	7,213,000	7,478,000	6,045,000	—1,976,000	9·31	—1,433,000	19·16
GRAND TOTAL...	c29,921,000	32,475,000	†30,143,000	(c) 9,698,000	(b)10,091,000	†8,518,000	—2,332,000	7·18	—1,573,000	15·58

(a) Not available. (b) Excluding Delhi. (c) Excluding Delhi, Ajmer and Merwara, for which figures are not available. † Subject to revision.

The yield per acre is shown in the following statement :—

Provinces.	Average of previous 5 years.	*Year 1914-15.	†Year 1915-16.
Bombay Proper	·258	·238	·242
Provinces supplying Bombay ...	·239	·232	·226
All India	·324	·310	·282

The course of Retail Prices of Wheat, as given in the *Gazette of India*, has been recorded in the reports for the last fifteen years, and is here brought up to date :—

SEERS (OF 80 TOLAS) TO THE RUPEE.

		Punjab.	United Provinces.	Central Provinces.	Bombay.
March	1894	23·88	16·19	18·06	13·12
„	1895	21·62	15·19	14·56	14·56
„	1896	14·25	12·25	13·88	13·37
„	1897	8·25	8·88	9·0	7·75
„	1898	14·37	12·94	11·19	9·56
„	1899	17·5	17·19	15·0	12·94
„	1900	14·81	12·31	9·44	7·62
„	1901	11·23	10·5	8·87	8·18
„	1902	15·56	14·31	12·75	9·19
„	1903	15·01	14·75	13·82	10·85
„	1904	16·85	15·67	14·76	13·24
„	1905	15·30	12·95	14·32	12·34
„	1906	14·04	11·40	12·30	8·88
„	1907	16·57	12·73	14·72	9·90
„	1908	8·56	7·81	8·25	7·75
„	1909	8·88	9·48	10·18	7·93
„	1910	11·33	10·26	11·18	8·48
„	1911	14·5	13·40	13·96	10·04
„	1912	11·49	11·50	11·96	8·47
„	1913	10·99	11·01	11·21	8·78
„	1914	10·85	9·69	10·09	8·72
„	1915	7·92	7·37	8·59	7·60
„	1916	10·80	9·82	10·43	8·39
April	1916	11·40	10·49	11·17	8·62

EXPORTS.

The table shows the Exports of Wheat from India to Europe in thousands of tons :—

From	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	Average 1906-1915.
Bombay ...	27	80	5	250	190	166	84	108	1	28	94
Karachi ...	600	578	667	984	1,394	1,031	870	694	110	933	792
Calcutta...	1	10	...	72	160	191	129	128	...	5	70
Total ...	628	668	672	1,306	1,744	1,388	1,083	930	111	966	956

* Rectified. † Subject to revision.

COTTON.

CROP.—The East Indian cotton crop of 1915-16 was, as a whole, well over the average. Unfavourable weather was experienced in the Dhollera Districts during the growing season and a poor crop resulted there. In the Berars, however, the yield proved to be a record one and the Southern crops were also good. From the table given below showing the arrivals of the various growths for the season ending 31st August 1916, it will be seen that Oomra descriptions increased from 1,266,000 Bales in the previous season to 1,727,000 Bales. Dholleras dropped from 202,000 Bales to 104,000 Bales. Bengal/Sind descriptions showed only a small increase on the previous year though they were 102,000 Bales over the average of the previous ten years. Broach was 20,000 Bales above the 1914-15 figures and slightly over the decennial average. Southerns were 418,000 Bales against 372,000 the previous year.

RECEIPTS.—The total receipts of cotton into Bombay from 1st September 1915 to 31st August 1916 amounted to 3,139,000 Bales as against 2,688,000 Bales during the same period in the previous year. These figures, however, do not give an accurate indication as to the season's crop. Considerable quantities of cotton (some 325,000 Bales principally Oomra and Bengal descriptions) held upcountry out of the previous season's crop reached Bombay during September, October and November 1915 and are therefore included in these figures. Receipts for the calendar year are a better indication. They amount to 3,066,000 Bales as against 3,305,000 Bales in 1915 showing a decrease of 7·23 per cent.

The following table gives in detail the receipts of the various growth into Bombay during the season and calendar year together with the returns of the previous three years:—

Receipts of Cotton into Bombay of each growth.

(000's omitted.)

Growths.	Seasons ending 31st August.				Average 1905-06 to 1914-15.	Calendar years ending 31st December.				Average 1906 to 1915.
	1915-16.	1914-15.	1913-14.	1912-13.		1916.	1915.	1914.	1913.	
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales
Khandesh	367	255	476	237	338	373	343	351	335	336
Central India ..	232	184	259	97	153	239	205	231	123	154
Barsi-Nugger ..	250	172	299	121	176	224	227	257	147	180
Berar	692	486	512	450	445	675	562	456	467	446
Central Provinces..	186	219	298	269	266	176	232	261	293	260
Total Oomras..	1,727	1,266	1,844	1,210	1,378	1,684	1,569	1,556	1,365	1,376
Dhollera	104	202	429	285	241	87	233	402	305	244
Bengal-Sind—										
N.-W. Provinces..	325					335				
Rajputana ..	104	601	708	614	520	121	808	422	765	529
Sind-Punjab ..	193					199				
Broach	262	242	400	293	249	256	249	398	294	250
Compta-Dharwars..	184					160				
Westerns-Northerns	158					143				
Cocanada	33	372	352	331	287	34	440	306	354	294
Tinnevelly and Cambodia..	43					38				
Persians	1	1	1	3	3	1	1	1	3	3
Other Sorts.. ..	5	4	5	43	43	8	5	3	29	42
Grand Total ..	3,139	2,688	3,789	2,779	2,721	3,066	3,805	3,088	3,115	2,738

PRICES.—The prices of cotton during August and September of 1915 advanced steadily, good Broach for April 1916 delivery advancing from Rs. 238 to 300. During October and November the maximum reached was Rs. 316, and the minimum 268. From then onwards prices remained comparatively steady around Rs. 290, the minimum being 270 and the maximum 300 but weakened in April till on 25th April the price quoted was Rs. 272. New crop cotton was then dealt in and prices remained steadily around Rs. 290 per candy till the end of July after which a steady advance set in and the neighbourhood of Rs. 400 was reached in October.

EXPORTS.—Owing to the war exports to Europe were restricted and show a further decrease of 111,000 Bales as compared with 1914-15 equal to 27·40 per cent. Exports to China and Japan totalled 1,691,000 Bales being an increase over the previous season of 17·35 per cent. The total exports of cotton from Bombay including shipments to Calcutta and coast ports were 1,993,000 Bales against 1,861,000 during 1914-15 showing an increase of 7·09 per cent. The Consumption by Cotton Mills in Bombay, amounted to 1,096,000 Bales or an increase of 70,000 Bales on the previous year.

Exports of Cotton and Mill Consumption.

(000's omitted.)

To	Seasons ending 31st August.				1906-06 to Average 1914-15.	Calendar years ending 31st December.				Average 1906 to 1915.
	1915-16.	1914-15.	1913-14.	1912-13.		1916.	1915.	1914.	1913.	
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.
Great Britain. ..	50	85	71	21	51	49	73	84	25	51
Continent	244	320	1,230	513	767	245	331	1,029	711	756
Total Europe ..	294	405	1,301	534	818	294	404	1,113	736	807
China and Japan ..	1,691	1,441	1,245	1,023	838	1,650	1,663	1,277	1,136	873
Calcutta and Coast Ports	8	15	24	30	34	13	13	19	31	32
Total Eastward ..	1,699	1,456	1,269	1,053	872	1,663	1,676	1,296	1,167	905
Total Exports ..	1,993	1,861	2,570	1,587	1,690	1,957	2,080	2,409	1,903	1,712
Mill Consumption ..	‡ 1,096	‡ 1,026	‡ 1,078	* 1,072	1,062	‡ 1,096	‡ 1,026	‡ 1,078	* 1,072	1,062
Grand Total ..	3,089	2,887	3,648	2,659	2,752	3,053	3,106	3,487	2,975	2,774

On analysing the foregoing statement, it will be found that of the above 3,089,000 bales, 64·519 per cent. were exported and 35·481 per cent. consumed by local mills. In

‡ Year ending 31st August. * Year ending 30th June.

the preceding year the percentages were 64·461 and 35·539, respectively. The distribution of the receipts is as under :—

Distribution.

	Seasons ending 31st August 1915 and 1916.	
	1916.	1915.
Exported to Great Britain ...	1·618	2·944
„ „ Continent	7·899	11·084
„ „ China and Japan ...	54·743	49·914
„ „ Calcutta and Coast..	·259	·519
Total Exports	64·519	64·461
Mill Consumption	35·481	35·539
„ Total ...	100·000	100·000

The following table shows the actual clearances to European Ports during the calendar year 1916 compared with those during 1915.

Actual Clearances of Cotton from Bombay to different Ports in Europe during the years 1915 *and* 1916.

To.	1916.			1915.			Increase or Decrease.	Percentage.
	6 months ending 31st December.	6 months ending 30th June.	Total for 12 months.	6 months ending 31st December.	6 months ending 30th June.	Total for 12 months.		
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	
Liverpool ..	10,975	37,915	48,890	(a) 15,322	(c) 54,264	69,586	— 20,696	30·77
London ..	(A) 2,346	(D) 829	3,175	1,212	(d) 1,524	2,736	+ 439	16·04
Hull ..	.....	....	.....	200	3,495	3,695	— 3,695	....
Marseilles ..	(B) 7,127	(E) 21,278	28,405	(b) 7,905	(e) 15,185	23,090	+ 5,315	23·01
Havre.. ..	....	6,013	6,013	1,444	15,666	17,110	— 11,097	64·85
Dunkirk ..	200	6,111	6,311	...	....	....	+ 6,311	....
Genoa.. ..	(C) 75,382	(F) 43,823	119,205	90,738	(f) 93,232	183,970	— 64,765	35·20
Venice ..	.. ..	....	....	....	(g) 34,781	34,781	— 34,781	....
Leghorn ..	175	3,925	4,100	4,600	1,100	5,700	— 1,600	28·07
Naples ..	10,543	23,330	33,873	9,092	24,621	33,713	+ 160	·47
Malaga ..	.. ..	200	200	....	....	....	+ 200	....
Barcelona ..	23,645	17,451	41,096	5,991	(h) 12,310	18,301	+ 22,795	124·55
Gothenburg ..	....	....	....	....	9,368	9,368	— 9,368	....
Christiania ..	....	653	653	....	1,272	1,272	— 619	48·66
Calcutta ..	....	(G) 1,955	1,955	....	....	....	+ 1,955	....
Total ..	130,393	163,483	293,876	136,504	268,818	403,322	Net Decrease 109,446=27·13	

N.B.—The totals for each port cannot be taken as showing the actual imports of the country to which the said port belongs—for, in some cases, the named port is used as a transhipping port to other countries, as the underquoted notes will show :—

1916.—(A) Including 219 Bales for Norway and 1,962 Bales for France. (B) 100 Italy, 2,020 Spain. (C) 1,446 Switzerland. (D) 815 France. (E) 2,074 Italy, 9,434 Spain. (F) 657 Switzerland. (G) For Russia.

1915.—(a) Including 411 Bales for Spain. (b) 6,743 Spain. (c) 450 Spain, 1,275 France. (d) 1,221 France. (e) 7,650 Spain. (f) 11,236 Switzerland. (g) 6,729 Switzerland. (h) 50 Portugal.

The following table gives the actual clearances of Cotton from Bombay to different countries in Europe during the years ending 31st December 1915 and 1916.

Country of Destination.	1916.	1915.
	F. P. Bales.	F. P. Bales.
United Kingdom	49,069	72,660
France	29,878	28,303
Belgium	.....	.....
Holland	.....	.....
Switzerland	2,103	17,965
Spain	52,750	33,505
Portugal	.....	50
Italy...	157,249	240,199
Sweden	.....	9,368
Norway	872	1,272
Russia...	1,955	.....
Total ...	293,876	* 403,322

* Excluding 250 bales exported to U. S. of America.

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages, with Receipts, Expenditure, &c.

Year ending	No. of Bales and Packages measured.	Receipts.	Expenditure.	Surplus Receipts.	Excess of Expenditure.
		Rs.	Rs.	Rs.	Rs.
From 18th May 1870 to 30th November 1872 ...	Not recorded.	52,215	36,315	15,900	...
From 1st December 1872 to 30th November 1873..	1,086,577	16,995	15,291	1,704	...
Year ending 30th November 1874.....	1,402,379	21,707	18,986	2,721	...
Do. 30th Nov. 1875...	1,474,470	23,039	22,009	1,030	...
Do. 30th Nov. 1876...	1,240,034	19,375	22,355	...	2,980
Do. 30th Nov. 1877...	1,101,318	18,324	21,561	...	3,237
Do. 30th Nov. 1878...	1,040,961	20,837	23,287	...	2,450
Do. 30th Nov. 1879...	887,100	28,808	20,140	8,668	...
Do. 30th Nov. 1880...	1,163,545	33,219	20,084	13,135	...
Do. 30th Nov. 1881...	1,313,592	25,177	24,029	1,147	...
Do. 30th Nov. 1882...	1,892,796	33,225	24,757	8,468	...
Do. 30th Nov. 1883...	1,852,047	33,792	25,605	8,186	...
Do. 30th Nov. 1884...	1,814,986	33,404	22,604	10,800	...
Do. 31st Dec. 1885...	1,402,845	29,482	24,385	5,097	...
Do. 31st Dec. 1886...	1,748,856	32,893	21,582	11,310	...
Do. 31st Dec. 1887...	1,845,446	35,953	20,017	15,916	...
Do. 31st Dec. 1888...	1,659,273	36,371	21,057	15,314	...
Do. 31st Dec. 1889...	2,156,604	43,042	21,648	21,394	...
Do. 31st Dec. 1890...	2,335,935	45,872	23,171	22,701	...
Do. 31st Dec. 1891...	2,012,900	39,533	23,402	16,131	...
Do. 31st Dec. 1892...	1,946,389	38,017	24,495	13,522	...
Do. 31st Dec. 1893...	1,691,755	32,517	24,273	8,244	...

Statement showing the total Measurement of Bales, &c.—contd.

Year ending	No. of Bales and Packages measured.	Receipts.	Expenditure.	Surplus Receipts.	Excess of Expenditure.
		Rs.	Rs.	Rs.	Rs.
Year ending 31st December 1894.....	1,708,723	33,665	25,156	8,509	...
Do. 31st Dec. 1895...	1,679,325	34,921	21,546	13,375	...
Do. 31st Dec. 1896...	2,049,862	40,061	22,240	17,821	...
Do 31st Dec. 1897...	1,746,610	33,956	22,484	11,472	...
Do. 31st Dec. 1898...	1,910,149	36,174	21,100	15,079	...
Do. 31st Dec. 1899...	2,132,663	41,684	21,041	20,643	...
Do. 31st Dec. 1900...	1,147,591	28,302	20,844	7,458	...
Do. 31st Dec. 1901...	2,947,198	45,497	21,918	23,579	...
Do. 31st Dec. 1902...	2,159,823	43,709	26,865	16,844	...
Do. 31st Dec. 1903...	2,664,171	52,654	* 31,522	21,131	...
Do. 31st Dec. 1904...	2,292,791	48,673	* 29,666	19,006	...
Do. 31st Dec. 1905...	2,534,599	53,255	* 31,427	21,828	...
Do. 31st Dec. 1906...	2,685,432	54,215	* 33,516	20,699	...
Do. 31st Dec. 1907...	2,976,312	60,171	* 37,054	23,117	...
Do. 31st Dec. 1908...	2,302,349	48,844	* 39,706	9,138	...
Do. 31st Dec. 1909...	2,736,023	57,502	* 38,310	19,192	...
Do. 31st Dec. 1910...	3,163,919	65,853	* 40,617	25,236	...
Do. 31st Dec. 1911...	2,390,016	54,123	* 44,028	10,095	...
Do. 31st Dec. 1912...	2,528,825	55,571	* 41,953	13,618	...
Do. 31st Dec. 1913...	3,127,997	64,049	* 42,441	21,608	...
Do. 31st Dec. 1914...	3,336,685	65,197	* 46,014	19,183	...
Do. 31st Dec. 1915...	3,361,744	73,410	* 45,002	28,408	...
Do. 31st Dec. 1916...	3,409,241	85,407	* 47,571	37,836	...

* Including Rs. 10,000 credited to Chamber's Funds for Office supervision.

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages, with Receipts, for the Years 1908 *to* 1916.

Year.	Nett Bales certified.		Nett Miscellaneous Articles.		Nett Round Logs.		Extra Fees.		Nett Totals.	
	Number of Bales.	Nett Fees.	Number of Packages.	Nett Fees.	Number of Logs.	Nett Fees.	Articles certified.	Amount.	Packages.	Nett Fees.
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
1908	2,059,611	32,181 6 9	242,678	15,806 6 6	60	30 0 0	...	826 5 9	2,302,349	48,844 3 0
1909	2,460,796	38,449 15 0	275,208	18,173 11 6	19	9 8 0	... ...	869 7 0	2,736,023	57,502 9 6
1910	2,855,234	44,613 0 6	308,668	20,011 10 6	17	8 8 0	.....	1,219 14 3	3,163,919	65,853 1 3
1911	2,074,080	32,407 8 0	315,936	20,837 8 6	...	.....	.....	878 4 0	2,390,016	54,123 4 6
1912	2,217,354	34,646 2 6	311,461	20,649 8 3	10	5 0 0	.....	270 11 0	2,528,825	55,571 5 9
1913	2,843,343	44,427 5 0	284,618	18,896 6 0	31	15 8 0	.....	710 9 3	3,127,997	64,049 12 3
1914	3,099,996	48,437 7 0	236,676	15,872 8 6	13	6 8 0	.....	880 12 6	3,336,685	65,197 4 0
1915	2,985,392	46,646 7 0	396,352	25,421 1 9	...	.....	.....	1,342 9 9	3,361,744	73,410 7 6
1916	2,872,260	44,879 1 0	536,981	38,340 15 9	...	.....	.....	2,187 11 3	3,409,241	85,407 12 0

BOMBAY CHAMBER OF COMMERCE.

INCOME AND EXPENDITURE ACCOUNT for the year ended 31st December 1916.

EXPENDITURE.	Amount.		INCOME.	Amount.	
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
To Office Rent	5,680 0 0		By Subscription for Membership	25,876 8 0	
Printing—Annual Report, 1915, and other Miscellaneous Papers	4,423 14 3		Subscription for Publications	21,513 13 10	
Advertisements re Meetings, Elections, &c.	287 0 0		Rs. a. p.		
Books and Periodicals	300 2 6		Measurement Fees Receipts.... 85,407 12 0		
Office Salaries	57,866 3 4		Rs. a. p.		
General Charges, including Petties, Postage, &c.	2,730 1 3		*Less*—Salaries to Measurers, Sepoys, etc. 37,571 11 8		
Fire Insurance Premium	23 7 0		*Less*—Contribution to the Chamber's Establishment. 10,000 0 0	47,571 11 8	
Cost of Weather and Crop Reports	2,520 0 0			37,836 0 4	
Stationery	1,682 13 9				
Printing Daily and Weekly Trade Returns, Manifests and other Statistical Returns and Contribution to the G. I. P. Railway	22,743 4 0				
Auditors' Fee for the year to 31st December 1916	150 0 0		Contribution from the Measurement Fee Account to Chamber's Establishment	10,000 0 0	
Telephone Rent	385 0 0				
Law Charges	620 0 0				

Furniture	4,583 8 0		Interest received on Investments and Fixed Deposits	3,324 8 0		
Contribution, Interest, &c., paid to Provident Fund	5,763 14 7		Miscellaneous Receipts for copies of Tonnage Scale, &c.	479 0 6		
Donation to the Sydenham College of Commerce and Economics for the year 1916.	1,500 0 0		Contribution from the Bombay Cotton Trade Association, Ld	8,080 0 0		
Subscription to the British Imperial Council of Commerce	31 8 0					
Cost of Welcome and Farewell Addresses presented respectively to Their Excellencies Lord Chelmsford and Lord Hardinge.	285 0 0		Contribution from the Bombay Millowners' Association	12,000 0 0		
Expenses incurred by the Chamber's representatives for attending the Railway Conference held at Calcutta	1,188 8 6		Balance of Receipts over Expenditure on Arbitration Fees	415 0 0		
Gratuity paid to Mr. Muncherjee Cursetji Mistry, Head Clerk of the Chamber's Statistical Department, on his retirement	5,000 0 0					
		1,17,764 5 2	Fees for issuing Certificates of Origin	79 0 0		
Balance being excess of Income over Expenditure transferred to Chamber's Account	....	1,844 9 6				1,19,608 14 8
Total Rs.	....	1,19,608 14 8	Total Rs.	....		1,19,608 14 8

Examined and found correct.

A. F. FERGUSON & Co.,

Chartered Accountants.

R. E. GREGOR-PEARSE,

Secretary.

BOMBAY, 22*nd January* 1917.

BOMBAY CHAMBER OF COMMERCE.

Balance Sheet as at 31*st December* 1916.

LIABILITIES.	Amount.		ASSETS.	Amount.	
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Sundry Creditors—			Chamber's Investments—		
For Weather and Crop Reports and Auditors' fee unpaid	2,091 0 0		Government Promissory Notes for Rs. 21,700 of the 4 per cent. Indian Terminable Loan of 1915-16, at cost		21,700 0 0
For Amount due to the late Mr. C. J. Michael's Family Fund	405 0 0		Cash—		
		2,496 0 0	Fixed deposits with the Chartered Bank for 1 year at 4½ per cent. ..... Rs. a. p. 30,300 0 0		
Chamber of Commerce Accumulated Fund—			Do. National Bank of India, Ld., for 1 year at 4½ per cent. 20,000 0 0		
Balance on 31st December 1915.....	84,830 13 10		Do. Eastern Bank, Ld., for 1 year at 4½ per cent. 6,500 0 0		
				56,800 0 0	
Add—Excess of Income over Expenditure ..	1,844 9 6		Balance in Current Accounts :— Rs. a. p.		
			Bank of Bombay..... ..... 9,948 0 1		
			Chartered Bank of India, Australia and China..... 23 8 0		
			National Bank of India, Ld.... 23 7 0		
		86,675 7 4		9,994 15 1	
			Cash in hand	676 8 3	
					67,471 7 4
Total Rs. ...	....	89,171 7 4	Total Rs. ..	....	89,171 7 4

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants.

BOMBAY, 22*nd January* 1917.

R. E. GREGOR-PEARSE,
Secretary.

THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND.

STATEMENT OF ACCOUNTS from 1st January to 31st December 1916.

RECEIPTS.	Amount. Rs. a. p.	Amount. Rs. a. p.	EXPENDITURE.	Amount. Rs. a. p.	Amount. Rs. a. p.
Balance on 31st December 1915	....	60,006 12 8	Claims paid to members of the Staff..	.....	7,849 5 5
Subscriptions paid by members of the Staff....	....	6,636 7 3	Balance as under—		
Contribution paid—			Government Promissory Notes of the 3½ per cent. Loans of 1854-55 and 1900-01 for Rs. 6,000 at cost	4,925 0 0	
By the Chamber of Commerce	5,571 7 3		City of Bombay Improvement Trust Bonds at 4 per cent. for Rs. 32,000 at cost	31,420 0 0	
,, ,, Millowners' Association.....	640 0 0		Port Trust Bonds at 4 per cent. for Rs. 21,000 at cost	21,013 12 0	
,, ,, Cotton Trade Association, Ld.	425 0 0	6,636 7 3	Bombay Municipal Bonds at 4 per cent. for Rs. 3,500 at cost	3,627 8 0	
Interest	....	2,404 7 10	Amount due by a member of the Staff ..	800 0 0	
Forfeitures—			Cash in the Bank of Bombay	7,396 6 5	
Amount forfeited	1,630 4 7				69,182 10 5
Less—Expenses.....	282 7 9	1,347 12 10			
Total Rs. ..	....	77,031 15 10	Total Rs. ..	....	77,031 15 10

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants.

BOMBAY, 22*nd January* 1917.

R. E. GREGOR-PEARSE,
Secretary.

THE BOMBAY CHAMBER OF COMMERCE.

THE LATE MR. C. J. MICHAEL'S FAMILY FUND.

Statement of Accounts from 1st January to 31st December 1916.

RECEIPTS.	Amount.		EXPENDITURE.	Amount.	
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Balance on 31st December 1915	....	4,925 0 0	Allowance paid to Mrs. Annie Michael	....	2,720 0 0
Interest on Fixed Deposits	....	200 0 0			
			Balance as under :—		
			Fixed Deposit with the G. I. P. Railway Employés Co-operative Credit Society, Ld., for 1 year at 5 per cent.	2,000 0 0	
			Cash with the Chamber of Commerce	405 0 0	
					2,405 0 0
Total Rs.	....	5,125 0 0	Total Rs.	....	5,125 0 0

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants.

R. E. GREGOR-PEARSE,
Secretary.

BOMBAY, *22nd January* 1917.

APPENDIX A.

BRITISH IMPERIAL COUNCIL OF COMMERCE.

No. 146/40/C. of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 17th August 1916.

The SECRETARY, LONDON CHAMBER OF COMMERCE,

1, 2 and 3, OXFORD COURT, and 97, CANNON STREET,

London, E. C.

DEAR SIR,—I am directed to enquire whether the recommendation of the Sub-Committee of the British Imperial Council of Commerce in connection with the voting power of Chambers of Commerce in this country at meetings of Congresses of Chambers of the Empire, has been accepted by the full Council.

2. I am to add my Committee are desirous that this Chamber should affiliate with the British Imperial Council of Commerce and they will apply to be enrolled on the list of members as soon as intimation has been received that the full Council has accepted the recommendation of its Sub-Committee.—I am, etc.,

R. E. GREGOR-PEARSE,

Secretary.

THE BRITISH IMPERIAL COUNCIL OF COMMERCE,

1, 2 and 3, OXFORD COURT, and 97, CANNON STREET,

LONDON, E. C., 14th September 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—Reply to your letter of August 17th, I beg to say that the Council formally adopted, at the Annual Meeting held on June 7th, the recommendation of the Executive Committee in

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regard to the voting power and representation at Congresses of certain Indian Chambers of Commerce. To your own Chamber *six* representatives and *six* votes were allocated.

Under these circumstances, I trust that in accordance with what you write I shall be favoured with your formal notification that you desire to affiliate with the Council, and that at the same time you will give me the name and address of your representative on the Council to which affiliation entitles you.—Yours faithfully,

CHARLES E. MUSGRAVE,
Secretary.

No. 1503/40/C OF 1916.

CHAMBER OF COMMERCE,
BOMBAY, 19th October 1916.

The SECRETARY,
BRITISH IMPERIAL COUNCIL OF COMMERCE,
1, 2 and 3, OXFORD COURT, and 97, CANNON STREET,
London.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 14th ultimo, regarding membership of your Council, and in reply, to inform you that my Committee are now desirous that this Chamber should affiliate with the British Imperial Council of Commerce. Please therefore accept this letter as a formal application for affiliation and receive the enclosed postal orders for two guineas in payment of the first subscription.

2. I am to add my Committee are inviting Sir Henry Procter of Messrs. Nixon Forrest and Co., 29, Great St. Helens, London, to act as the representative of this Chamber on your Council and, to save time, I am to request that you will approach Sir Henry Procter direct in the matter and ascertain if he be willing to act.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 1504/40/C OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 19th October 1916.

SIR HENRY PROCTER, Kt.,

c/o Messrs. NIXON FORREST & Co.,

29, GREAT ST. HELENS,

London, E. C.

DEAR SIR,—I am desired by the Committee of this Chamber to inform you that they have decided to affiliate with the British Imperial Council of Commerce and have nominated you as the first representative of the Chamber on the Council. To save time the Council have been informed of your nomination and have been requested to communicate with you direct in the matter.

I am to state that the Committee will be very pleased to hear that you consent to represent this Chamber on the Council.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX **B-1**

ADDRESS TO LORD HARDINGE.

TO HIS EXCELLENCY THE RIGHT HONOURABLE SIR CHARLES HARDINGE, K.G., P.C., G.C.B., G.M.S.I., G.C.M.G., G.M.I.E., G.C.V.O., I.S.O., BARON HARDINGE OF PENSHURST, VICEROY AND GOVERNOR GENERAL OF INDIA.

MAY IT PLEASE YOUR EXCELLENCY,—On the eve of your departure from India and of your laying down the reins of office as Viceroy and Governor General, we, the Members of the Bombay Chamber of Commerce, desire most respectfully to approach you with an expression of our appreciation of your distinguished services to this country and of the able and courageous manner in which you have discharged the arduous duties of your high office.

This is the third occasion upon which we have had the honour of addressing Your Excellency, and two years ago we had an opportunity of placing before you some of the more important matters of commercial interest which at that time claimed our attention. To-day, in this farewell address, we desire in the first place to express to Your Excellency our sincere and hearty thanks for the courtesy and consideration which you have invariably shown to the representations of the Chamber when we have had occasion to address Government upon matters of public or commercial interest.

Your Lordship's administration has been marked by special activity in agricultural and Railway development and in commercial Legislation of an important character. Recent commercial demands have proved the urgent necessity for pressing on with Railway extension throughout the country and for the still more complete equipment of the existing lines to enable them to deal successfully with increasing traffic requirements.

We rejoice to think that the enlargement of the facilities of the Port of Bombay has been no unimportant factor in carrying out some of the operations connected with the War, and we trust that before long it may be possible to put forward for the favourable consideration of Government new proposals for a further extension of these facilities.

In the near future, it will be our duty to place before Government the necessity for urgent consideration of the measures required to safeguard and expand our trade after the War, and to prevent the unscrupulous methods of our enemies gaining for them even a temporary advantage by any unreadiness in this connection on the part of the British people.

During the term of Your Excellency's Viceroyalty we have had occasion to record the gratifying progress of trade and of the internal well-being of the country, and although to-day it is but natural that some of our interests are to a slight extent overshadowed by the necessities of the measures required to bring the great War now raging to a speedy and successful conclusion, it is with satisfaction that we can also record the innate prosperity of

India and the steady awakening of its peoples to the trading and agricultural possibilities of their own country. In a transitory period such as that through which India is now passing, it is but natural that there should be signs of impatience and even of irritation at the slow rate of development at which alone progress is possible on sure and safe lines. It has been one of the triumphs of Your Excellency's administration that your wise counsel, deep sympathy and broad outlook have enabled you to lead these entirely natural tendencies into safe channels and to leave the people of India with confidence in themselves and in the future on the lines of steady constitutional progress.

We have mentioned that to some extent our interests are temporarily overshadowed by the necessity for carrying the War to a conclusive termination, and we need hardly assure Your Excellency that in every measure necessary to achieve this end, we have given and will give Government every assistance in our power. We look forward with full confidence, not only to the eventual triumph of the cause of the Allies, but also to a new and greater development of trade in India and in the Empire in days to come. We trust that the expanding commercial activity which will follow the War will be guided by our rulers along the line of greatest progress, firstly within the Empire itself and thereafter between the Empire and our Allies to the exclusion of our present enemies. In this development of trade, we feel confident that India will play no unimportant part and that she may look to Your Excellency's influence supporting her from a distance in every question affecting her political, commercial and industrial life.

Called to your exalted position with a great reputation and with your name a household one in the circles of diplomacy, India looked with the utmost confidence to find in Your Excellency a statesman of deep sympathy and great insight and she did not look in vain. To the numberless new and urgent political problems which the ever-changing conditions of this great Dependency give rise to, Your Excellency has indeed given the most careful and detailed consideration, pursuing steadily the path which you believed would bring honour and esteem to India and happiness, peace, and security to its many million inhabitants.

The special trials and responsibilities inseparable from the life of a Viceroy have been Your Excellency's to a marked degree, and the darkness of deep private sorrow has fallen over your life in India. May we be allowed to express the hope that you may find consolation in the assurances of respect and gratitude which follow you home and in the satisfaction of an example given of singleness of purpose, self-sacrifice and devotion to duty to which History alone will do full justice.

In the name and on behalf of the
Members of the Bombay Chamber of Commerce,

J. S. WARDLAW MILNE, Chairman,

MALCOLM N. HOGG, Dy. Chairman,

G. H. BOWMAN,
J. H. FYFE,
S. J. GILLUM,
H. P. HEBBLETHWAITE,
GEO. MILLER,
NIGEL F. PATON,
R. WOOLLCOMBE,
} Members of the Committee.

R. E. GREGOR-PEARSE,
Secretary.

BOMBAY, 1st April 1916.

THE VICEROY'S REPLY.

H. E. the Viceroy, in reply, said :—

GENTLEMEN,—I thank you very warmly for your courteous desire to take this opportunity of bidding me farewell, and I appreciate very deeply the generous language you have used in your address.

What strikes me as very significant of the strength of our position is that, in the midst of the most terrific struggle in which the Empire has ever been involved, the commerce of Bombay should find itself so little discomposed that it should be quietly pressing for further railway extension and improved equipment of existin lines.

I may remind you that the Government of India had, prior to the outbreak of war, made a determined effort to approach more nearly to the standard of £12½ million for annual capital outlay set by the Mackay Committee on Indian Railway Finance, but as the mileage of open railways extends, and demands for efficiency increase, expenditure upon existing lines consumes an ever larger proportion of the capital sums available. So that, in spite of largely increased expenditure, during the period from January 1st, 1910, to March 31st, 1915, the new mileage constructed from Imperial funds was only 1,821, though, thanks to the stimulus given to company construction by the offer of more liberal terms, to the increasing interest taken in railway development by Native States and also by Local Boards in British territory, the net addition, including all gauges, has aggregated 3,795 miles.

You are well aware that the exigencies of the Empire have necessitated a drastic reduction in our capital outlay, but I would point out that it would be of little use to provide the money at a time when the whole resources of the Empire are organised for the effective prosecution of the war, and the production of railway material for the purposes of peace has given place to the manufacture of guns and munitions of war, and I feel sure that no one will accept these inconveniences of our great struggle for liberty and honour with greater equanimity than the gentlemen of the Bombay Chamber of Commerce.

Railway Programme.

I shall not be here when the railway programmes of the future come to be framed, but I feel that the policy of Government is set in the direction you wish, and when the war is over and expenditure resumes its normal dimensions, I doubt not that the special procedure we recently devised with the object of introducing greater elasticity into the system of indenting for railway materials from Europe, will prevent those large lapses in the capital grants for railways which have been a disappointing feature in the past.

When I visited Bombay a few months before the war broke out and had the proud privilege of opening your new Alexandra Docks, I little thought what a splendid asset they were so soon to prove

themselves to our military resources. In their absence the difficulty of organising the transport of India's armies and war material across the seas would have been almost insurmountable, and we all owe a debt of gratitude to the far-seeing enterprise of Bombay, which provided facilities that were destined to be so indispensable in that emergency.

It rather takes my breath away, and yet does not surprise me, to learn that you are already contemplating further extensions of your dock accommodation, but so far every forward step you have taken, and every enterprise you have carried through, has been more than justified by the results, and though I shall not be here to take any part in your further developments, I feel safe in assuring you that your past record of wise and prudent foresight will secure the most sympathetic attention to any schemes you may submit in the future.

Policy after the War.

I am glad to hear that you are already bending your thoughts to the consideration of the commercial policy to be adopted after the war is over—for I think there is but little doubt that, from the moment peace is declared, our present enemies will devote their utmost energies to regaining the throttling grip that, before the war began, they were tightening upon the commerce of the world. You will doubtless remember that the policy of India in such a matter must take account of wider issues than those which concern India alone; and must fit in not only with the policy of the Empire as a whole, but also with the policy of our Allies. We have recently seen in the papers, suggestions that *pourparlers* are already being entered into by the Allies among themselves, and I have taken pains to assure myself that India will be consulted before anything is finally decided. I trust that, when the time comes to consult you, you will be ready with your suggestions. The fact that your late President, Sir Marshall Reid, is on the Council of the Secretary of State for India should make it easier for the voice of Bombay to be heard.

Prosperity of India.

The view you have taken in your address regarding the innate prosperity of India and the stirring of India herself to realise and

seize her opportunities are, I need hardly say, shared to the full by my Government; the recent debates in my Council bear eloquent testimony to it, and I think they have also demonstrated that my Government has stepped into the breach and has not been backward to help. But may I tell you that it has given me the keenest satisfaction to note the broad sympathy of your attitude towards India's efforts to stand upon her own feet and her aspirations towards steady constitutional progress.

Those words of yours are worthy of you, they will resound throughout the country, and I believe they will have a wonderful effect in abating prejudice, removing suspicion and reconciling sore feelings. I rejoice that you have uttered them, and I consider that in doing so you have rendered a great service to the Empire and especially to this country of your adoption.

I know well what difficult times India has been passing through in matters of trade and commerce, and I should like to take this opportunity of testifying to the hearty co-operation and assistance that my Government has steadily received from the representatives of India's commerce not only in Bombay, but also in Calcutta and elsewhere. I certainly had no reason to expect anything else, but it is a great pleasure to me to be able to say, without reserve, that your patriotism has risen to the occasion, and that never in past times have there been so great harmony and co-operation between official and non-official representatives in the prosecution of the common interests of the Empire, as there is at the present moment.

It only remains for me to thank you once more, gentlemen, for the kind words you have used regarding the work I have tried to do in India during the 5½ years that have gone. I do not believe that a body of business men, with the reputation of the Bombay Chamber of Commerce, in their keeping, would use such language merely in order to flatter the susceptibilities of a departing Governor-General; I know that you mean what you say; and I can only tell you in reply that your good opinion gives me the deepest satisfaction, and that I shall treasure it among the highest compliments that have been paid to me. I thank you with all my heart.

In a few hours, I shall have left India behind me, and in bidding you farewell I wish to the Bombay Chamber of Commerce and all that it represents prosperity and success and to each of you a happy future. (Applause.)

His Excellency then shook hands with the members of the deputation.

APPENDIX B-2.

ADDRESS TO LORD CHELMSFORD.

To His Excellency the Right Honourable FREDERIC JOHN NAPIER THESIGER, P.C., G.C.S.I., G.C.M.G., G.C.I.E., Baron CHELMSFORD of CHELMSFORD, Viceroy and Governor General Designate of India.

May it Please Your Excellency,—We, the Members of the Bombay Chamber of Commerce, desire to offer you a most cordial welcome to this country and beg to tender our sincere congratulations upon your appointment by His Most Gracious Majesty The King-Emperor as Viceroy and Governor General of India.

In view of the distinguished services which you have already rendered to the Empire, we look forward with confidence to your rule in India, and we feel sure that your past experience has been such as to enable you to deal successfully with the numerous and varied problems of this great Dependency.

As Governor of Queensland, and, afterwards, of New South Wales, Your Excellency's terms of office required prompt measures of bold and effective statesmanship to meet unusual political situations, and although the conditions in this country are essentially different from those of the Australian Colonies, we feel confident that in Your Excellency's hands the best traditions of the exalted office to which you have been called will be fully maintained. Here, in Bombay, we remark with interest your own connection and that of your family with our Presidency, and look upon your recen

residence in this country as a fortunate circumstance in having afforded you opportunities for gaining an unusual insight into Indian aspirations and requirements.

It is natural, perhaps, that even in such an address as this we should be unable to avoid reference to that world-wide struggle which is uppermost in the minds of us all. We hope and believe that the universal determination of all classes and peoples throughout the Empire to prosecute the War at whatever cost to a glorious and successful conclusion will before long earn the desired reward in the triumph of the cause of the Allies, which we believe to be the cause of right and justice. We take this opportunity of bearing witness to the wonderful response to the demands of that cause throughout the length and breadth of India, from every race and from every class, a response not only united and immediate to the requirements of the moment, but irresistible in its urgency to give freely of human life, labour and money at the call of Empire.

Your Excellency will fully realise that the present abnormal conditions have given rise to many unusual problems in carrying on the trade of India. That it has been possible to carry on our trade so satisfactorily, we owe primarily to the magnificent work of the British Navy and to the Navy we also owe the calm confidence with which Bombay has worked through nineteen months of War conditions. We gratefully acknowledge the readiness of the Government of India in the past to do all in their power to mitigate the inevitable difficulties which have arisen, and we look with confidence to Your Excellency's Government for active support in every legitimate measure to assist the trade of this country during the War and in the preparations necessary for an extension of that trade within the Empire in the days of Peace which lie before us.

On this occasion, we do not desire to do more than touch upon some of the principal matters which are engaging the serious attention of those interested in the trade of Bombay. One of the first of these matters is the important question of the agricultural development of India and particularly the necessity for the extension of cotton cultivation and the urgency for every support being

given by Government to the extension and improvement of our crop as a factor in making the Empire self-supporting in cotton supplies in days to come.

We also desire to refer to the recent Notifications of Government continuing the restrictions in the shipments of wheat and wheat flour, and to express the hope that while maintaining all measures which in any way prevent assistance being given to our enemies, Government may be in a position before long to remove all restrictions upon the free movements of produce within the Empire.

The outbreak of War found the Empire entirely unprepared in many respects in trade as in other even more vital matters. Owing to the absence of a supply of the dyes required by our Cloth Mills, Bombay has suffered severely, and, unless prompt measures of relief are forthcoming, will suffer even more seriously in the future. We desire to bring to Your Excellency's notice the urgent necessity of pressing upon His Majesty's Government the claim of India to a full share in the available supply of dyes, thus avoiding the possibility of the stoppage of our looms and the serious consequences arising therefrom.

Even the existence of War conditions has not arrested the natural movement in India towards greater industrial expansion, and in this Presidency, as in other parts of the Country, the local Government are inaugurating and supporting enquiries into the development of indigenous industries. We learn with pleasure that it is the intention of the Government of India to supplement these enquiries by undertaking a comprehensive survey of the indigenous industries of India and in this matter we shall, if required, be glad to give our cordial assistance.

In conclusion, we desire to express our earnest hope that at an early date in Your Excellency's term of office, we may witness the entire defeat of our enemies and a return of peace and progress throughout the Empire. In every measure necessary to ensure a speedy and successful termination of the War, we need scarcely assure Your Excellency that Government will receive from us at all times every possible support.

With every assurance of our respect,

In the name and on behalf of the
Members of the Bombay Chamber of Commerce,
J. S. WARDLAW MILNE, Chairman.
MALCOLM N. HOGG, Dy. Chairman.

G. H. BOWMAN,
J. H. FYFE,
S. J. GILLUM,
H. P. HEBBLETHWAITE,
GEO. MILLER,
NIGEL F. PATON,
R. WOOLLCOMBE,
} Members of the Committee.

R. E. GREGOR-PEARSE,
Secretary.

BOMBAY, 3rd April 1916.

THE VICEROY'S REPLY.

His Excellency Lord Chelmsford, in reply, said:

MR. CHAIRMAN AND GENTLEMEN,—I thank you for your cordial welcome to India and the good wishes you have expressed in your address.

No one is more conscious that I am of the many and varied problems which present themselves in this great land, and I am grateful for the promise of support which is contained in your address.

I deem myself fortunate in having resided for some 16 months in this country prior to my assumption to office.

I do not suggest that I am thereby equipped at once to grapple with India's problems, but it has at least given me an opportunity of observing Indian aspirations and requirements from an angle of vision not often vouchsafed to a Viceroy.

I am glad of your tribute to the work of the British Navy. My arrival in Bombay in 1914, was coincident with the destruction

of the Emden by His Majesty's Australian ship Sydney, and I can well recollect the relief expressed generally in Bombay and in India on that occasion.

You allude to the important question of Agricultural and Industrial Development in India.

As you say, Lord Hardinge has taken the first step towards inaugurating an inquiry into the industries of India, and the methods required for fostering and developing them.

Without being so presumptuous as to indicate a line of policy within a few minutes of my arrival, I think I may assure you that any well thought out scheme of developing India's industries will have my whole-hearted support, not only because I regard it as incumbent upon every part of the Empire to do its best to repair the ravages of this terrible war, but because I look forward to the day when India will not only produce its raw material, but will be in a position to convert that raw material into finished articles for its own and the world's consumption.

You allude to certain other matters which affect trade arising out of the war. You will not expect me to reply to them and I have a shrewd suspicion that your purpose has been served by including them in your address.

Gentlemen, I thank you.

APPENDIX C.

VISIT TO BOMBAY OF THE HON'BLE SIR WILLIAM MEYER AND THE HON'BLE SIR GEORGE BARNES.

The Hon'ble Sir William Meyer, Finance Member of the Government of India, and the Hon'ble Sir George Barnes, Member for Commerce and Industry, accompanied by the Hon'ble Mr. C. E. Low, Secretary to the Government of India, Department of Commerce and Industry, met the General Committee and the Finance Sub-Committee of the Bombay Chamber of Commerce on

Wednesday, 2nd August 1916, for the purpose of discussing informally various questions of commercial interest.

In welcoming the visitors, the Chairman of the Chamber, **the Hon'ble Mr. J. S. Wardlaw Milne**, said :—

GENTLEMEN,—In opening these proceedings, I have much pleasure in expressing the satisfaction of the Chamber at our having again the opportunity of meeting the Hon'ble Sir William Meyer and I wish to offer a very hearty welcome to the Hon'ble Sir George Barnes on this his first official visit to us as Member for Commerce and Industry. I trust this will be the forerunner of other similar visits from time to time when various matters of mutual interest may be advantageously discussed.

I find, as is to be expected, that certain of the subjects which the Chamber would wish to discuss affect to some extent both the Departments of Government which are represented by the Honourable Members, but I will take first those questions which fall perhaps more particularly within the province of the Finance Member.

One of the first of these is the question of the proposed Bills of Exchange Act and in connection with this measure, I do not propose to say more than that we trust that the necessary legislation will be inaugurated at the coming meeting of the Governor General's Council. We understand this to be the intention of Government and therefore I do not think it necessary to go again into the reasons which have urged the Chamber to support this measure.

The question of Stamp Duty on Cash Credit Agreements is one to which the attention of the Committee was drawn during last year and a lengthy representation was made by the Chamber to the Government of India who were requested to consider the introduction of measures: to reduce the stamp duty leviable upon Cash Credit Agreements to a fixed duty, either as leviable under Section 23-A of the Indian Stamp Act, or a duty of Rs. 5; or to extend to instruments evidencing agreements relating to the hypothecation of goods, if unattested, the exemption now applicable under Article No. 6 to instruments of pawn or pledge of goods, if unattested.

The Committee also brought the matter to the notice of the Hon'ble Sir W. H. Clark, the then Member for the Department of Commerce and Industry, when he visited the Chamber in December last but so far we have not been advised of Government's intentions in the matter. In the absence of any decision, it is understood that many Banks content themselves with merely taking demand promissory notes meantime from approved clients and the Chamber therefore consider that this is a question in which delay is causing loss to Government and incovenience to trade and they will be glad to know that Government are now in a position to adopt their suggestions.

As the Honourable Member is fully aware, the policy of the Government of India in the past in freely selling Council Bills has been of the greatest assistance to trade and I merely wish to take this opportunity of stating that it is the hope of the Chamber that the excellent policy of the past in this connection will be maintained in the coming season so as to avoid any possibility of financial stringency or pressure.

There is one other point which we would like to bring before the Hon'ble Sir William Meyer, and that is the desirability of the large Railway Companies being allowed, to raise in India, rupee capital for the purposes of the extensions and improvements which are so much needed in our Railway systems. We have on previous occasions dealt fully with the desire of Bombay to support in every way the loans of the Government of India and we take this opportunity of congratulating the Honourable Member upon the success of the recently floated Conversion Loan. At the same time, there can be no doubt that there are still large sums of money available in this country for investment and we think a proof of this lack of investment medium is shown by the high rates at which all industrial stocks, which show any reasonable chance of steady return, stand at the present moment. The opinion of the Chamber is that considerable untapped reserves are available for investment in such securities as Railway Debentures, and we again press this point of view before Government as presenting an opportunity of providing suitable means of increasing the direct interest of the people in the development of

their own country, and also as providing the necessary means for the railway extensions and improvements in existing lines which are so urgently required.

I now turn, Gentlemen, to the questions which more particularly affect the Commerce and Industry Department, and I see that the first of these on our list is the recent prohibition upon the import of cotton yarn into the United Kingdom. The Committee on 12th April 1916 telegraphed to the Government of India enquiring whether it was correct that importation of Indian cotton yarn into the United had been prohibited, and if so, what were the reasons for the action taken. Government's reply to this apparently simple enquiry was a mere statement that the list of imports prohibited under the Royal Proclamation of the 30th of March included cotton yarn, but, as we think the Honourable Member will agree, this was not a reply of the nature we expected, nor did it tend to enlighten us as to the reasons for the taking of such a serious step. The Committee, in the absence of any special reasons, presumed that the object of the prohibition was to economise freight space and submitted that if that were the case, the prohibition would not attain its object. It may safely be assumed that when English manufacturers buy Indian yarn, they do so because they require it for the manufacture of cloth against their contracts and if they were prohibited from importing this yarn they would have to endeavour to get similar yarn spun in the United Kingdom. For that purpose, the import of an increased quantity of American and/or Indian cotton would be necessary and as the cotton required to spin any given quantity of yarn occupies more freight space than the yarn itself, the Committee were unable to see how the prohibition of the import of yarn would effect economy of freight space. They therefore protested against the prohibition as an apparently unnecessary interference with trade within the Empire and expressed a hope that the Government of India would use their good offices with the Home Government to secure its repeal. The Committee further called attention to the fact that while the import of yarn into the United Kingdom was prohibited on the 30th of March and made to apply to all yarn not shipped or paid for before the 25th March no official notification was given in India until the 29th April ! It was asserted that

for some time after the 25th March exporters of yarn in this country continued to ship yarn to ports in the United Kingdom in fulfilment of their contracts, in good faith and with no knowledge that that yarn might not be permitted to be landed on arrival at its destination. The Committee therefore suggested that a more rapid exchange of information between the Home Government and Indian Government was desirable and requested that steps might be taken to ensure that any regulation of the Home Government, which affected any portion of the commercial community in India, might be promptly communicated by Government to the public in India.

I do not wish the Hon'ble Member to think that I am laying unnecessary emphasis on this question of cotton yarn, but I think he will agree that the principle is a very important one and that if there is a reason for the taking of a serious step of this character, it would surely require to be a very strong reason which made it necessary for the prohibition to be suddenly put in force on the 30th of March, while no official notification was given in India until the 29th of April. As I have already said, the Chamber are unable to understand the necessity for this prohibition at all, and they are disappointed at the absence of any explanation by Government in the matter.

The question of the shortage of coal supplies in Bombay which this year has been a very serious matter is one which is a part of the greater question of the congestion in railway traffic, and I do not propose to discuss the larger question now in view of the fact that the Hon'ble Member for Commerce and Industry has just finished his deliberations with the representatives of all commercial bodies and of the Railways in Calcutta with the object of dealing with this question in its entirety and of formulating measures to prevent similar trouble in future. A great deal of time and trouble has been given by the Chamber in endeavours to minimise the inconveniences caused by the shortage of coal, and I believe that but for the system of special indents arranged at the request of the G. I. P. Railway and with the approval of the East Indian Railway, a very serious coal shortage would have taken place in Bombay last cold weather. My only object in mentioning the

matter now is to afford the Hon'ble Sir George Barnes an opportunity of giving us, if he can possibly do so, some assurance that such measures as may have been decided upon at the recent meeting will be put into operation to prevent any possibility of our being starved for coal in the coming busy season and to prevent real consumers being short of coal under their contracts, while the non-consuming small dealer can apparently procure certain quantities of coal and hawk railway receipts about the market.

Another matter, to which our attention was recently drawn, is the proposed increase in railway rates for manganese ore. In this connection, the Committee addressed the Agent of the Bengal-Nagpur Railway and forwarded a telegram to the Railway Board protesting against the proposed enhancement. In confirming the telegram, the Committee stated that they strongly supported the representations of the Central Provinces and Berar Mining Association. Apart from the fact that the proposed increases in freight would place a heavy burden on the manganese industry (more particularly on those mines which produced low grade ore) and seriously hamper it at a time when all the resources of mine owners and the Railways should be devoted to the production and export of the ore, it was pointed out that so far as three of the stations in the largest exporting districts were concerned, the proposed new rates of freight were lower to Kidderpore Docks than to Bombay although the actual distance from the three stations named was in favour of Bombay by approximately 20 miles in each case.

It was added that the shipping trade from this port would be adversely affected if there was any diversion of the Manganese Ore Trade as ore freight combines well with the light cargo shipped from Bombay and gives steamers an advantage in carrying capacity. This, it was pointed out, is not so with the Calcutta steamers and it was felt that the result of the proposed increase on rates would mean a diversion of part of the trade in Manganese Ore from the natural outlet, Bombay, to Calcutta with no material advantage to the latter port, but a serious disadvantage to Bombay merchants engaged in this trade and to shipping Companies and shippers generally.

Another question in connection with Manganese Ore shipments, considered of special importance, was raised consequent on an article which appeared in the Press reporting Lord Islington's reply in the House of Lords to a question of Lord Sydenham's in connection with enemy trading in India. Lord Sydenham stated he had been informed that one firm which was a large exporter of manganese ore had been allowed to continue to trade for a considerable time and its dealings had tended to raise the price against the Allies. The reply from Lord Islington was to the effect that "the firm referred to had been practically wound up; "that it was found that manganese ore could be obtained more "rapidly through this particular firm and that every precaution "had been taken."

The Committee stated that they were unaware of the source from which Lord Islington obtained his information, but they protested against that portion of his reply which informed the questioner that ore could be obtained more rapidly through the hostile firm. This statement was not in accordance with the facts and cast a quite undeserved stricture upon the British Mining Companies and firms engaged in this trade. The facts of the case were that from August 1914 to December 1915, the hostile firm referred to, which is presumably Schroder Smidt & Co., exported from Bombay 10,750 tons of manganese ore in its own name as against 468,409 tons shipped by the British firms interested in this trade. The stocks of ore held by British firms in Bombay at the time the Home Government felt it necessary to obtain its requirements from the firm referred to by Lord Islington amounted approximately to 80,000 tons while the stocks remaining in the said Company's hands at the end of last year amounted approximately to 7,000 tons only.

Further the stocks at mines owned and worked by British Firms are practically inexhaustible while the larger of these concerns have at their command facilities not only for supplying from their own mines any quantity of ore as rapidly as possible but also for meeting the demand for special qualities. The Committee have no doubt that by this time the true facts of this case have been fully placed before the Home Government.

In connection with the allotments granted by the Collector of Customs, Karachi, for the shipment of hides and skins to the United States of America, it was brought to the notice of the Chamber that certain Amritsar exporters wished to take advantage of direct steamers from Bombay and in order to do so, instructed their Karachi Shipping Agents to arrange for a transfer of a portion of the Karachi allotment to Bombay. The Committee were informed that there had been no difficulty in the past regarding these transfers, but that, on this occasion, the Collector of Customs, Karachi, had refused to allow the transfers to be made and had stipulated that the skins must be shipped from Karachi. The Committee thereupon enquired as to the reasons for this refusal to allow the proposed transfers, but only received a very unsatisfactory reply to the effect that the practice had been discontinued under the orders of the Government of India.

On the 22nd of July 1914, this Chamber addressed the Government of India in the Department of Commerce and Industry in connection with the exemption of Private Companies incorporated in England from the necessity of filing a Balance Sheet under Section 277 (3) of the Indian Companies Act, 1913, and pointed out that no Notification under the proviso to Sub-section (3) of Section 277 of the Act had as yet been issued and that as apparently such exemption could only be secured by means of a Notification, the Chamber trusted that the necessary steps would be taken by Government at the earliest opportunity. In reply to this communication, the Chamber received a letter No. 9593, dated 8th October 1914, from the Government of Bombay, stating that in the opinion of the Government of India Private Companies incorporated in the United Kingdom are exempted from the necessity of filing a Balance Sheet, but that under the circumstances the Government of India did not consider it necessary to issue a Notification.

I do not think it necessary to detail the reasons which have been put before the Chamber as throwing doubt upon the opinion of the Government of India in the matter, and as we have quite recently again addressed the Department of Commerce and Industry, I will content myself with saying that the Chamber will

be glad to know that legal opinion is at one with Government in deciding that no Notification is necessary as there seems to be considerable doubt in the matter in the minds of certain expert Members of the Chamber.

It is possible that the Hon'ble Member may have seen in the newspapers certain suggestions put forward by this Chamber in connection with the measures required to assist trade after the War. It is not my intention to-day to bring this question before Government, as the suggestions referred to, while expressing the views of this Chamber, are in the meantime merely headings for discussion of the subject at the forthcoming Conference of the Chambers of Commerce of India. It is our hope that the various Chambers whose Members have been for some time past considering these questions will be able unanimously to formulate certain definite proposals, and, through the Government of India, place the same clearly before the Home Government and before the further Conferences within the Empire and between Great Britain and her Allies which will take place in connection with this very important and most difficult matter. Trade after the War is a subject in which advance is rendered difficult by constantly changing conditions and the uncertainty of the terms which can be justly demanded of our Enemies when they realize that the War is lost to them, but it is also a matter in which we realize that delays are dangerous and we consider that it is our duty to speak with no uncertain voice now upon such points as, in our opinion, admit of little or no argument while maintaining an open mind in such matters as may require review and re-examination in the event of an altered situation in the future.

It is a matter of pride for all of us here, and it must be, I think, a matter of satisfaction to those Honourable Members who preside over the destinies of the great Departments of Government, that although the Nation is now almost beginning the third year of the War, we in Bombay, on this occasion, have no serious grievances in connection with trade to lay before Government, no special hardships to report or pressing evils for which to claim redress. We gratefully acknowledge the desire of Government to mitigate as far as possible the inconvenience and loss necessarily caused to trade

by the measures required in connection with the War and the fact that these measures have been so willingly accepted and supported expresses the earnest desire of the interests we represent to make every necessary sacrifice towards carrying the War to a successful conclusion. That these sacrifices have been and are being made is known to all, and if, in some cases, we ask for Government's reasons for certain actions which to our Members seem unnecessary or ineffectual, we ask with full confidence that the greater the harmony which exists in such exchange of views, the greater will be the strength of Government in exercising the powers they hold for rendering every possible assistance in the prosecution of the War and for the welfare of India and the Empire.

The Hon'ble Sir William Meyer said—

MR. WARDLAW MILNE AND GENTLEMEN,—I am very glad to have the opportunity of meeting you once more, the more so when I came in conjunction with my friend and Colleague Sir George Barnes. I think that on the last occasion on which I met you, at any rate formally, I came with Sir William Clark. You may take this fact as an augury of the close and cordial relations between the Finance and Commerce Departments of the Government of India.

As regards the matters you have pressed on my attention, the question of legislation in connection with Bills of Exchange is one which the Commerce Department is dealing with, and I, therefore, leave the reply on this to my Hon'ble Colleague.

As regards the question of stamp duty on Cash Credit agreements your Chamber made a representation on this matter towards the close of last year. Your letter was passed on to us by the Bombay Government in June last, and after considering it we called last month for the opinions of other Local Governments and the Presidency Banks. When these have been received, the matter will be fully considered.

As regards the sale of the Secretary of State's Council Bills, as you know from the information furnished in connection with the Budget, the Secretary of State is largely financing himself this year, as he did last, by recovering from the Home Government the very

considerable amounts which we have been spending for them in India on war material and so forth. Consequently, he does not need to draw much in the way of Councils for his actual requirements, but as was said in para. 265 of the Financial Secretary's Memorandum on the last Budget Estimates, additional bills will, as hitherto, be sold, if needed, to meet the demands of trade. You may take it that that announcement still holds the field, and that we desire to meet the legitimate requirements of trade as far as possible. I may observe in this connection that we have materially strengthened our position in view of future eventualities by large purchases of silver. We shall also be ready, if circumstances appear to warrant it, to consider later on the expedient of making further temporary investments, under war conditions, from the Paper Currency Reserve, such investments being in short term sterling securities. Such a measure would, of course, strengthen our balances out here by enabling a corresponding transfer from Paper Currency to Treasury.

Lastly, the question you have raised as to whether additional funds for railway development might not be obtained from the flotation, by main line companies, of debentures in India was discussed by the Government of India with the Secretary of State in 1913-14; and the conclusion we came to was that an issue by a Railway Company of unguaranteed debentures, the interest on which is a charge against the net earnings of the Company, would in point of fact, be virtually a guaranteed security. In so far as this fact was recognized by the investing public, such issues would compete with our rupee paper and the borrowings of Port Trust and other Corporations, while in so far as the investing public failed to recognize the real value of the security offered to them, the method of raising capital proposed would be unnecessarily expensive.

We were at the same time taking steps materially to increase the amount of our rupee borrowings and we were averse from having the competition of these railway debentures. We held, therefore, that the proper sphere for Companies' borrrowings was in London. The question may have to be reconsidered later, but obviously we cannot do this while the war lasts, since such debentures would be

at the expense of Government issues, and the Railway programme is necessarily cut down to very low limits.

As regards the state of things after the war, it will probably be the case that we shall have to rely more on India and less on the Home market than in the pre-war years. But even then I should consider it doubtful whether any real good would be obtained by Companies owning state-worked lines competing against each other and forcing up the rate of interest in the Indian markets. It must be remembered that, as Government is the predominant partner in these lines and takes the bulk of the profits, such a course would re-act on it and would reduce the Railway surplus. You may take it, however, that we fully recognize that somehow or other we must get more money in India for the development of our productive works programme than we have done in years gone by, and that we must give this matter our most careful consideration. The actual steps to be taken must necessarily depend on the circumstances of the time, and we will, of course, have to obtain the approval of the Secretary of State.

In conclusion, gentlemen, I have to congratulate you on the large share Bombay took in my recent loan, and I hope I may be able to say the same of you next year. I also congratulate you on the financial ease and prosperity which you at present appear to be enjoying.

***The* Hon'ble *Sir* George Barnes** said :—

Mr. Wardlaw Milne and Members of the Committee of the Bombay Chamber,—In thanking you for the very kind expression which Mr. Wardlaw Milne has used in regard to myself, I should like for my own part to express the gratification which I feel at being able to meet the Members of the Committee of the Chamber on this occasion. I am glad of this opportunity of seeing your beautiful City and its famous harbour and of making the acquaintance of the leading men of business in Bombay. My present visit will, I trust, be only the forerunner of numerous other occasions on which I shall have the pleasure of meeting you, when I trust my familiarity with the various questions connected with my Department will have increased sufficiently to enable me to discuss them with more knowledge than I can lay claim to possess at present.

It was pleasing to hear your Chairman's closing words that your Chamber has no serious grievance to lay before Government, no special hardship to report and no pressing wrong for which to claim redress. I can heartily congratulate you on this, and I am glad to take this opportunity of stating that this happy result is largely due to your own ready co-operation in the measures which we have been obliged to take in connection with the prosecution of the war. May I also add that I think both Government and the commercial community are under a debt of obligation to the officers of the Customs Service for their sympathetic and tactful discharge of their onerous duties ?

You may perhaps have heard that in Calcutta and on my way there I went into the question of the transport of coal and other commodities. I took the opportunity of examining the transport problem in the coal fields and I afterwards attended a Conference which was held in Calcutta between the representatives of railways and of the large commercial interests of the country. I was glad to see your Chairman there, and I hope that he will agree with my view that the Conference served a very useful purpose in that it enabled views to be exchanged and generally speaking cleared the air. At the same time I hope that the proceedings at the Conference will not create any false sense of security with regard to the supply of coal during the next cold weather. So far as I am able to judge, we cannot consider the position at all secure, and if you, gentlemen, can see your way to ordering coal during the slack season, you will be doing much to reduce the difficulties and dangers of the future.

You have alluded to the prohibition brought into force in the United Kingdom against the import of cotton yarns in which I understand the trade from this country had only recently sprung up but was affording prospects of development. The first information which the Government of India received on this subject was a communication from the Government of Bombay, dated the 5th April. We at once addressed the Secretary of State and received a reply from him on the 1st of May, stating that licenses would be granted only in respect of goods shipped, despatched for shipment or paid for before the 25th of March. We made further

representations to the Secretary of State pointing out that the first official information of the prohibition which took effect from the 30th March was received in this country exactly one month later and in return we received a reply that the Board of Trade could not admit the principle that goods despatched before the consignor became aware of the prohibition should necessarily be licensed, but, would as a general rule, take a sympathetic view of cases in which goods were despatched *bonâ fide* a few days after announcement of the prohibition by consignors ignorant of the announcement. The Board of Trade also expressed their readiness to grant licenses when goods were essentially for war purposes. We much regret that the Home Government have found it impossible to make any further concessions, but we must all realise the stringent necessity which lay on them of securing an immediate reduction in all kinds of imports into the United Kingdom which were not absolutely necessary for war purposes. The difficulties which arose from the prohibition are well known to us all, but I can assure you from personal knowledge that the difficulties of the Home Government with regard to tonnage were exceedingly acute in the month of March last. We have, however, strongly represented to the Secretary of State the great inconvenience caused to trade in this country by the issue of such prohibitions without due notice and have urged that when circumstances permitted, the earliest possible intimation of any such orders should be given.

You have brought to my notice your objections to the discontinuance of the practice of permitting transfer of allotments for shipments of hides and skins to America from one port to another. There has perhaps been a little confusion on this point which I may be able to clear up. The basis of our allotments is normal shipments. In regard to this, there is no objection to the transfer of allotments made on the basis of normal exports. We have, however, given considerable additional allotments above these normal quantities and it is in respect of the transfer of such additional allotments that we took objection. Our reason is that a shipper who has already obtained a fair allotment, say, in Bombay, may get an additional allotment at Karachi with no intention of shipping at the latter port, but with the intention of shipping from Bombay which would result in prejudice to other shippers. We

have already explained this to your Chamber by letter. In connection with the scheme which the War Office now have in hand for the supply of partially tanned cow hides from this country, we have had to take care that the very large exports which are going on from some parts of India to the United States of America should not force up the price of hides in this country to such an extent as to cause the price of partially tanned hides to rise to an extortionate figure. We have accordingly issued orders that the export of arsenicated cow hides weighing 6 lbs. and over and dry-salted cow hides weighing 9 lbs. and over should be limited to the normal, but that of buffalo and calf hides and cow hides not exceeding 6 lbs. arsenicated and 9 lbs. dry-salted should be allowed to go on the same condition as before, *viz.*, that the sanction of Government should be required for any allotment above normal and that dry-salted cow hides weighing from 5 to 8 lbs. apiece should only be shipped if they are not required by the Italian Government.

There is one point which I cannot fully answer to-day. Unfortunately I have not got the papers with me—that is, with regard to the proposed increase in railway rates for manganese ore; but I will certainly look into the question on my return to my office and give you an answer on this point by letter.

We have had a good deal of discussion with your Chamber and with gentlemen in Bombay and elsewhere interested in the mining and export of manganese regarding the transfer of Messrs. Schroder Smidt's business to Messrs. Etlinger. Well, gentlemen I am now in a position to inform you that we placed the whole situation fully before the Secretary of State, and I have to thank you for much of the information which we succeeded in obtaining regarding the operations of Messrs. Etlinger. An examination has been made in the United Kingdom of the business connections of Messrs. Etlinger, with the result that the Secretary of State has found himself in full accord with our desire to prohibit the business of that firm in this country and we have now taken steps to do this, while at the same time making arrangements to safeguard the interests of the small Indian mine-owners, many of whom relied on Messrs. Schroder Smidt and afterwards of Messrs. Etlinger for the financing of their business and the export of its product.

We have received the sanction of the Secretary of State to our proposal to take up legislation during the next session to deal with the position created by the War in respect of Bills of Exchange drawn in India, and accepted before the outbreak of War and made payable at a specified period after the date or sight thereof in countries which have now become enemy countries or countries occupied by the enemy and I have no reason to anticipate that there will be any difficulty in passing the Bill into law before the close of the coming session.

You refer to a small question relating to a doubt which exists in the minds of some of your members as to whether under the Indian Companies Act, a private Company incorporated in England is under the necessity of filing a balance sheet under Section 277, Sub-Section 3 of the Indian Companies Act. To this point I can assure you that the Government of India have given careful consideration on more than one occasion and have always been of opinion that such a private Company which is under no obligation to file a balance sheet in England, does not incur any obligation to file a balance sheet when it extends its trade to India. Neither in the United Kingdom nor in India is it under any obligation to file a balance sheet. The Government of India think, therefore, that no notification is necessary to make this point clear. During one part of my life I could myself claim to be an expert in a small way on matters relating to Company law, and my own opinion is entirely in accord with the opinion which has been formed by the Government of India.

There is one matter on which I should like to make a few remarks, although you have not referred to it. You are, of course, aware of the difficulties experienced in obtaining various types of plant and machinery for manufacture from the United Kingdom. We have been examining with very great care all cases submitted to us for support in India or referred to us for opinion by the Secretary of State, as we feel it necessary to recommend only such cases in which the articles required are of really urgent public importance either for the work of Government or for private business. The Home Government in this matter have found it necessary to exercise very close discrimination, and I feel you will

fully appreciate the necessity which exists for confining our recommendations within as narrow limits as possible in view of the importance of ensuring that the whole productive strength of Great Britain is as far as possible devoted to the supreme end of winning the war.

Now, gentlemen, I have only to thank you for the welcome you have given to me and the patience with which you have listened to what I have had to say, I thank you very much.

The proceedings terminated with a vote of thanks to the Honourable Members.

APPENDIX D.

GOVERNMENT PROMISSORY NOTES.

No. 1314 OF 1916.

FINANCIAL DEPARTMENT,

BOMBAY CASTLE, 20th April 1916.

The CHAIRMAN, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to forward copies of the letter from the Government of India, No. 172-A, dated 18th March 1916, and its accompaniment on the subject noted in the margin, and to request that this Government may be favoured with the opinion of your Chamber on the points raised in the letter.—I have, &c.,

Subject—Proposed modification of the existing practice of the Public Debt Office in regard to Government promissory notes held or negotiated by persons who occupy the representative capacities of executors or administrators of the estates of deceased persons.

J. A. POPE,

Under Secretary to Government.

No. 172-A.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

From—The Hon'ble Mr. J. B. Brunyate, C.S.I., C.I.E., I.C.S.,
Secretary to the Government of India,

To—All Local Governments and Administrations.

Dated Simla, the 18th March 1916.

Sir,—I am directed to address you on a matter affecting the existing practice of the Public Debt Office in regard to Government promissory notes held or negotiated by persons who occupy the representative capacities of executors or administrators of the estates of deceased persons.

2. It has always been customary for the Public Debt Office to recognise the representative character of persons appointed as executors or holding letters of administration, and to issue Government promissory notes to them by renewal in their names by the description of their capacities as executors or administrators. Recently, however, the Government of India have been advised that the reference to administrators and executors involved in this practice amounts in terms to recognition of a trust and would thus probably contravene the provision of Section 4 of the Indian Securities Act (XIII of 1886). The correct course it is said would be for the Public Debt Office to renew the notes in the names *simpliciter* of the individuals who are acting as executors or administrators, and they, so far as the Public Debt office is concerned, would then be regarded as dealing with the notes in their personal capacity.

3. It has further been pointed out to the Government of India that Section 92 of the Probate and Administration Act (V of 1881) lays down that where there are several executors or administrators, the powers of all may, in the absence of any direction to the contrary in the will or grant of letters of administration be exercised

by any one of them who has proved the will or taken out administration. This affords an illustration of the difficulties which may arise from the practice referred to, as should it be held that the recognition of representative character amounts in law, notwithstanding the provision of Section 4 of the Securities Act, to recognition of a trust the Government could not, it would seem, escape from the obligation of examining the will in order to ascertain whether a person applying as an executor for the renewal of a promissory note is the sole executor and, if not, whether he is authorised to act by himself, a course which would clearly be in contravention of the provisions of the Indian Securities Act. In such a case the Government, on the assumption last suggested as to the legal position, would be placed in an altogether anomalous position as being subjected as the result of their own practice to the obligation of two statutory provisions in direct conflict with each other. It should here be mentioned that the Government received advice from one of its previous legal advisers that "the effect of Section 4 is that notice of a trust is not receivable by the Government, *i.e.*, that no words which can be used can have the effect of giving notice to Government of a trust." While, if this is a correct statement of the law, it will preclude any such questions as that last suggested, it definitely establishes the present practice to be irregular not only in form but in substance. The practice (following upon the original recognition of representative capacity) is to recognise, on the death of an original representative, not his representative but the representative of the person as whose executor or administrator he held, which is clearly contrary to the opinion under discussion. It has been pointed out to the Government that, in the present state of the law and in the light of the opinions above referred to, the existing practice cannot be considered free from the risks necessarily attendant upon the recognition of a right to property in persons other than those strictly entitled to it according to law.

4. On the other hand, it has been represented to the Government of India that if the practice of the Public Debt office were to be modified to conform to the view that the recognition of the representative capacity of executors or administrators is not permissible, the change of practice might react unfavourably on the

popularity of Government paper. In this connection the following considerations are of importance:—

(*a*) The existing practice is certainly convenient in that notes held by executors and administrators in their representative capacity can always be distinguished from the private property of those persons.

(*b*) If the procedure which is said to be required by the law as it now stands were to be followed, then on the death of an executor who has had transferred in his name notes to which he has become entitled in his representative capacity, it will be necessary for the legal representative of the executor to take out representation to the executor's estate before the notes can be transferred to the beneficiaries to whom they really belong. If the heirs of the executors prove obstructive or dilatory in carrying out this procedure, the beneficiaries will be greatly inconvenienced. Further there is the danger in such cases that the heirs of the executors, etc., either through ignorance or with fraudulent intention might attempt to alienate the notes in their own favour.

(*c*) The fact that a person in whose name notes have been renewed is described as an executor or administrator amounts to a notice to the public that the note is held in a fiduciary capacity and the intending purchaser is therefore set upon an enquiry regarding the power of the executor or administrator to deal with them; and it is suggested that although the beneficiaries have the usual legal means of maintaining their rights against any fraudulent dealings by such persons, it is not improbable that if the general public were asked for an opinion the present practice would be regarded by them as affording a valuable additional protection.

(*d*) On the other hand, the present practice is open to the criticism that it sometimes gives rise to questions which lead to delay in the recognition of endorsements.

5. The foregoing statement of the case indicates that there are two courses open to the Government, namely, (1) to abandon the existing practice of recognising the representative capacity of executors and administrators in connection with transactions in Government promissory notes; and (2) to continue this practice, the law being amended in order to make it clear that such recognition is legal nothwithstanding the general prohibition against taking notice of trusts. It may indeed be said that legislation is advisable in any case in view of the conflicting opinions which have been expressed by successive or different legal advisers of Government from time to time.

6. By adopting the second of the two alternative courses mentioned in the preceding paragraph the Government will render themselves liable to certain obligations such as for example that of scrutinising a will with reference to Section 92 of the Probate and Administration Act. They recognise that the question is one in which they must be guided to a very large extent by the wishes of those whose convenience is likely to be affected by the particular procedure adopted. I am accordingly directed to request that public opinion may be consulted on the questions stated in this letter; and that in particular the views of the Chamber of Commerce and the Presidency Banks, and perhaps also of individual representative members of the classes which chiefly invest in Government paper, may be obtained and communicated to the Government of India together with the observations of the Local Government. / your observations.

7. In order to facilitate the consideration of the questions involved a note is appended stating the practice of the Public Debt office in regard to certain cognate matters affecting transactions in Government promissory notes.—I have, etc.,

J. B. BRUNYATE,

Secretary to the Government of India.

NOTE.

(1) When it comes to notice that in letters of administration or probate limited powers have been granted it is the practice

to issue a counterpart non-negotiable note on renewal. If the administration is not limited, a note in the ordinary form is issued. Possibly this practice also would have to be discontinued if it should be decided that the representative capacity of executors, etc., must not be recognised.

(2) The position of individuals holding certificates under the Succession Certificate Act (VII of 1889) is not identical in character with that of an executor or administrator and the Government of India are advised that a Succession Certificate is not indicative of trust. No difficulty arises therefore in such a case and when the powers of certificate holders are not limited to drawal of interest the notes are renewed in the name *simpliciter* of the certificate holders: otherwise a counterpart non-negotiable note is issued.

(3) Guardianship is admittedly a trust and accordingly it is the practice to issue renewed notes in the names of the minor and not in that of the guardian. This practice affords the desired protection to the minors and has not given rise to any difficulty.

(4) Protection is also secured in the case of letters of administration *durante minore ætate* which are granted in cases in which administration is limited to minority. In this case for the protection of the Public Debt office and the public it has been arranged, that the Public Debt office should stamp notes issued in the name of or endorsed to administrators *durante minore ætate* with the words "limited to minority". A person dealing with such an administrator is therefore responsible for satisfying himself that the administrator has the power to deal with the notes. In this case it is no doubt not strictly in accordance with the Indian Securities Act that the Public Debt office should recognise even to this extent the existence of a trust. On the other hand, the practice is undoubtedly convenient to the public: it does not expose Government to any risk and it would be possible to maintain the arrangement even if the representative capacity of executors, etc., were not otherwise recognised.

No. 718/81/P OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 11th May 1916.

The SECRETARY TO GOVERNMENT,
FINANCIAL DEPARTMENT,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 1314, dated 20th ultimo, forwarding copies of the letter from the Government of India, No. 172A, dated 18th March 1916, and its accompaniment regarding a proposed modification of the existing practice of the Public Debt Office in regard to Government Promissory Notes held or negotiated by persons who occupy the representative capacities of executors or administrators of the estates of deceased persons, and requesting the opinion of this Chamber on the points raised therein.

2. In reply I am to state my Committee are of opinion that it is inadvisable to abandon the existing practice of recognizing the representative capacity of Executors and Administrators in connection with transactions in Government Promissory Notes, as the change would, in their opinion, react unfavourably on the popularity of Government Paper, chiefly for the reasons given in (*a*), (*b*) and (*c*) of paragraph 4 of the letter from the Government of India, No. 172A, dated 18th March 1916.

3. Although the present practice does not afford absolute protection to beneficiaries under a will, it is felt the general public look upon it as a very valuable safeguard in this direction. Executors and Administrators will also prefer a continuance of the present arrangement, to one which necessitates the renewal in their individual names only of Government Promissory Notes held by them in a fiduciary capacity.

4. In the opinion of my Committee, the present practice does not lead to delay in the recognition of endorsements when once Probate or Letters of Administration have been registered with the Public Debt Office, and, in any case, these will require to be

registered whether the present practice be continued or abandoned. Under the circumstances this Chamber is not in favour of altering the existing system.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX E.

BILL TO AMEND THE GOVERNMENT OF INDIA ACT, 1915.

TELEGRAM, DATED RANGOON, the 18th May 1916.

From—The Burma Chamber of Commerce, Rangoon.

To—Chamber of Commerce, Bombay.

Please refer Reuter's telegram eighth instant regarding Bill in House of Lords supplementing India Consolidation Act. Object of amending Section 84 (*d*) is to overrule decision of Privy Council in case Secretary of State *vs.* Moment, *vide* Lower Burma Rulings, Volume seven, page ten, thus giving Government arbitrary powers against the public and depriving them of their rights to settle private disputes as to their interests in property alleged to be Government land. Action of Local Government here in this connection has often created public anxiety. This Bill has been introduced without any notice to non-official community of India or Burma who are very seriously affected and despite official promises that Legislation of controversial nature is barred during war. Actual meaning of amended Bill is that if any Revenue Officer happened to be of opinion at any time that Government should claim certain rights against any private individual such as rights over land no redress could be sought against Government in Civil Courts. In Moment case Lord Moulton said that to shut out Civil Courts altogether would be insufferable and would mean reading into Act the words provided Governor General in Council may deprive every subject of his suits, remedies and proceedings. But this is exactly what Bill before House of Lords proposes to do. As matter is urgent I am directed to invite you to telegraph

strong protest to Secretary of State, the Government of India, Members of Parliament, and newspapers, urging that Bill be dropped. Legal opinions setting forth serious consequences of proposed legislation are being forwarded to you by post.

No. 846/89/G of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 23rd May 1916.

HIS MAJESTY'S PRINCIPAL SECRETARY OF STATE FOR INDIA,
London.

SIR,—I am directed to confirm the despatch of the following cable to your address to-day :—

"Bombay Chamber Commerce respectfully but emphati-
"cally protests against proposed amendment of Government of
"India Act, 1915, contained in Bill now before Parliament.
"Effect of proposed amending Section 84 (*d*) is to overrule
"decision of Privy Council in case of Secretary of State *versus*
"Moment and to give to Governor General in Council and
"local legislatures in India very arbitrary powers. Chamber
"submits that proposed amendment constitutes very grave
"encroachment upon constitutional rights of British subjects
"and is highly controversial and should not therefore be
"proceeded with at present time. Chamber emphatically
"urges that proposed amendment should be dropped."—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

TELEGRAM, DATED RANGOON, the 17th July 1916.

From—Burma Chamber of Commerce, Rangoon.

To—Chamber of Commerce, Bombay.

Have telegraphed London Chamber as follows :—

Begins. With regard to Secretary State's announcement, India Consolidation Act, consider it altogether unsatisfactory. Make

suggestion your circularising every member of Parliament advocating withdrawal of clause number two. We should be willing to join sharing expense. Ends. Suggest your sending similar cable to London.

No. 110/89/G of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 21st July 1916.

The SECRETARY,
LONDON CHAMBER OF COMMERCE,
OXFORD COURT, CANNON STREET,
London.

DEAR SIR,—I am directed to confirm the following cable sent you from this office to-day :—

"We support cable to you from Burma Chamber regarding "Secretary State's announcement, India Consolidation Act, "clause two. We also strongly object clause five empowering "retention of interest in business during term office."

2. I am to point out that clause 5 of the amending Bill, by permitting any ordinary member of the Executive Council of a Governor or Lieutenant Governor to retain, during the term of his office, his concern or interest in any trade or business in which he was concerned or engaged at the time of his appointment, seeks to legalise and sanction a highly objectionable principle. It is distinctly opposed to the series of Parliamentary Statutes passed from the time of the East India Company which, having in the interests of soundness and purity of administration, hitherto debarred high officials in this country from the right to engage or be concerned directly or indirectly in any trade, contract or business, have tended to place before the officials and people in this country a high ideal of official morality so as to secure public confidence in the integrity and impartiality of public servants.

3. My Committee are of opinion that the provisions of clause 5 would remove a very necessary and salutary safeguard to the cleanliness of Indian administration. It is not suggested that the removal of this safeguard would introduce curruption and malpractices into public life, but it is felt that a person who holds office

under the proposed conditions, would be placed in a very difficult position and exposed to constant criticism and suspicion of a very unpleasant and undesirable kind.

4. I am to express a hope that your Chamber will be able to support the views set forth above and submit them for consideration to the Special Committee appointed to deal with this matter.—I am, &c.,

R. E. GREGOR-PEARSE,
Secretary.

LONDON CHAMBER OF COMMERCE, INC.,
1, 2 & 3, OXFORD COURT & 97, CANNON STREET,
LONDON, E.C., August 15th, 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Government of India Amendment Bill.

DEAR SIR,—I have to acknowledge your letter of the 21st ultimo. You will observe from previous reports to you on the above-named subject that your objections to the Bill, both with regard to clause 2 and clause 5, have been fully met by Imperial Parliament.

The action which this Chamber has taken in this connection has also been reported in previous communications.

With compliments and thanks.—Yours faithfully,

CHARLES MUSGRAVE,
Secretary.

No. 1300/89/G of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 31st August 1916.

The SECRETARY,
LONDON CHAMBER OF COMMERCE,
OXFORD COURT, CANNON STREET,
London, E.C.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 3rd instant, in connection with the Government of India

(Amendment) Bill and to request that you will kindly convey to your Committee the best thanks of my Committee for the assistance your Chamber has rendered in this matter.—I am, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 821/89/G of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 29th May 1916.

The SECRETARY,
BURMA CHAMBER OF COMMERCE,
Rangoon.

DEAR SIR,—I am directed to acknowledge receipt of your telegram of the 18th instant in connection with the proposed amendment of the Government of India Consolidation Act, 1915, and to state that my Committee have telegraphed to the H. M.'s Principal Secretary of State for India and the Government of India protesting against the proposed amendment and urging that it should be dropped.—Yours faithfully,

R. E. GREGOR-PEARSE,
Secretary.

LONDON CHAMBER OF COMMERCE, INC.,
1, 2 & 3, OXFORD COURT & 97, CANNON STREET,
London, E. C., August 9th, 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Government of India (Amendment) Bill.

DEAR SIR,—I enclose herewith copy of the Bill as introduced into the House of Commons together with a copy of the official report of the proceedings in the House of Lords when the Bill was reported by the Joint Committee on Consolidation Bills.

You will observe that Lord Islington has withdrawn that part of clause 2, to which exception was taken, and has also withdrawn clause 5.

The Report of the Joint Committee on Consolidation Bills to the House of Lords is also enclosed.—Yours faithfully,

CHARLES E. MUSGRAVE,
Secretary.

REPORT FROM THE JOINT SELECT COMMITTEE OF THE HOUSE OF LORDS AND THE HOUSE OF COMMONS ON CONSOLIDATION BILLS (GOVERNMENT OF INDIA (AMENDMENT) BILL.) [H.L.]

ORDERED TO REPORT—

That the Committee have met and considered the said Bill, and examined Witnesses and have ordered the said Bill to be reported to your Lordships with Amendments. And the Committee have directed the Minutes of Evidence and Proceedings to be laid before your Lordships.

GOVERNMENT OF INDIA (AMENDMENT) BILL. [H.L.]

ARRANGEMENT OF CLAUSES.

Clause.

1. Elections and nominations for legislative councils.
2. Removal of doubts as to validity of certain Indian laws.
3. Qualification of rulers and subjects of certain States for office.
4. Admission to Indian Civil Service.
5. Removal of doubts as to validity of Orders in Council under Foreign Jurisdiction Act.
6. Transfer of India Stock by deed.
7. Minor amendments, repea , and savings.
8. Short title, commencement, printing and construction.

FIRST SCHEDULE.—Further amendments of the Government of India Act, 1915.

SECOND SCHEDULE.—Enactments repealed.

A Bill intituled an Act to amend certain enactment relating to the Government of India, and to remove doubts as to the validity of certain Orders in Council made for India.

[*The words enclosed in brackets and underlined are proposed to be inserted in Committee.*]

Be it enacted by the Kings Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Elections and nominations for legislative councils.

1.—(1) In section sixty-three of the Government of India Act, 1915, (in this Act referred to as "the principal Act") shall be inserted the following sub-section :—

5 & 6 Geo. 5, c. 61.

"(6A) Rules made under this section may provide for the final decision of doubts or disputes as to the validity of an election.

"(6B) Subject to any rules made under this section, any person who is a ruler or subject of any state in India shall be eligible to be nominated a member of a legislative council."

(2) In sections seventy-four and seventy-six of the principal Act corresponding sub-sections shall be inserted, and shall be numbered (4A) and (4B) in section seventy-four and (3A) and (3B) in section seventy-six.

(3) This section shall apply to and shall validate rules and nominations made as well before as after the commencement of this Act.

Removal of doubts as to validity of certain Indian laws.

2.—(1) In section seventy-one of the principal Act shall be inserted the following sub-section :—

"(3A) A regulation made under this section for any territory shall not be invalid by reason only that it confers or delegates powers to confer on courts or administrative authorities power to sit or act outside the territory in respect of which they have jurisdiction or functions, or that it confers or delegates power to

confer appellate jurisdiction or functions on courts or administrative authorities sitting or acting outside the territory.

(2) In section eighty-four of the principal Act, after the words "Governor-General in Legislative Council" shall be inserted the words "or a local legislature," and, at the end of the section, shall be inserted the following words:—

[Cf. 28 & 29 Vict., c. 63, s. 2,]

"A law made by any authority in British India and repugnant to any provision of this or any other Act of Parliament shall, to the extent of that repugnancy, but not otherwise, be void."

(3) This section shall apply to and shall validate laws made as well before as after the commencement of this Act.

Qualification of rulers and subjects of certain states for office

3. After section ninety-six of the principal Act shall be inserted the following section:—

"96A. Notwithstanding anything in any other enactment, the Governor-General in Council, with the approval of the Secretary of State in Council, may by notification declare that, subject to any conditions or restrictions prescribed in the notification, any named ruler or subject of any state in India shall be eligible for appointment to any civil or military office under the Crown to which a native of British India may be appointed, or any named subject of any state, or any named member of any independent race or tribe, in territory adjacent to India, shall be eligible for appointment to any such military office.

Admission to Indian Civil Service.

4. In section ninety-seven of the principal Act, after the words "British subject" shall be inserted the words "and of persons in respect of whom a declaration has been made under the last foregoing section who are," and, after sub-section (2), shall be inserted the following sub-section:—

"(2A) The admission to the Indian Civil Service of a British subject who or whose father or mother was not born within His Majesty's dominions shall be subject to such restrictions as the Secretary of State in Council

with the advice and assistance of the Civil Service Commissioners, may think fit to prescribe and all such restrictions shall be included in the rules."

Removal of doubts as to validity of Orders in Council under Foreign Jurisdiction Act 53 & 54, Vict., c. 37.

5. An Order of His Majesty in Council heretofore or hereafter made under the Foreign Jurisdiction Act, 1890, empowering the Governor-General of India in Council to make rules and orders in respect of courts or administrative authorities acting for any territory shall not be invalid by reason only that it confers or delegates power to confer on courts or administrative authorities power to sit or act outside the territory in respect of which they have jurisdiction or functions, or that it confers or delegates power to confer appellate jurisdiction or functions on courts or administrative authorities sitting or acting outside the territory.

Transfer of India stock by deed. [Cf. 1 & 2 Geo. 5, c. 48, s. 17 (1).]

6. (1) India stock may, if registered for the time being as stock transferable by deed in manner provided by regulations made under this section, be transferred by deed.

(2) The Banks of England and Ireland respectively, with the concurrence of the Secretary of State in Council, shall provide by regulations for a separate stock register being kept for India stock which is for the time being transferable by deed, for the conditions upon which stock is to be entered in or removed from that register for the mode in which the transfer by deed is to be carried out, and for the payment of any fees in respect of the entry or removal of stock in or from the register and the carrying out of any transfer of stock by deed.

(3) The provisions of all enactments relating to India stock which are in force at the commencement of this Act shall apply to stock transferable by deed in pursuance of this section as they apply to stock transferable in the books of the Banks of England or Ireland, or of the Secretary of State in Council, except so far as express provision is made to the contrary by this section or by the regulations made thereunder.

[(4) No stamp duty shall be payable in respect of any deed of transfer of India stock or any dividend warrant or register certificate relating to India stock.]

[Cf. 33 & 34 Vict., c. 71, s. 71; 1 & 2 Geo. 5, c. 48, s. 17 (2).]

[Cf. 10 Edw. 7, c. 5, s. 3.]

(5) In this section the expression "India stock" means any stock created and issued, whether before or after the commencement of this Act, by the Secretary of State in Council under the authority of Parliament.

A.D. 1916.

Minor amendments, repeals, and saving. [Cf. 3 & 4 Geo. 5, c. 34, s. 27.]

7. (1) The principal Act shall be further amended in manner appearing in the First Schedule to this Act.

(2) The enactment specified in the Second Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule.

(3) Nothing in this Act shall affect any right acquired before the commencement of this Act under any judgment or order of a court of competent jurisdiction.

Short title, commencement India stock by deed. [Cf. 48 & 49, Vict., c. 8, s. 8.]

8. (1) This Act may be cited as the Government of India (Amendment) Act, 1916, and the principal Act and this Act may be cited together as the Government of India Acts, 1915 and 1916.

(2) This Act shall come into operation on the first day of September one thousand nine hundred and sixteen.

(3) Where any enactment or word is directed by this Act, or by any Act for the time being in force, whether passed before or after the commencement of this Act, to be inserted in or added to the principal Act, or to be substituted in the principal Act for any other enactment or word, or where any enactment or word in the principal Act is so directed to be repealed, then all copies of the principal Act printed by His Majesty's printers after that direction takes effect shall be printed with that enactment or word inserted in or added to the Act, or printed therein in lieu of any enactment or word for which the same is substituted, or omitted therefrom, according as the direction requires, and with the sections and sub-sections numbered in accordance with the direction; and the principal Act shall be construed as if it had, at the time at which the direction takes effect, been enacted with that addition, substitution or omission.

(4) A reference in any enactment, whether passed before or after the commencement of this Act, to the principal Act shall, unless the context otherwise requires, be construed to refer to that Act as amended by any enactment for the time being in force.

SCHEDULES.

FIRST SCHEDULE. Section 7 (1)

Further Amendments of the Government of India Act, 1915.

Enactment to be amended.	Amendment.
The Government of India Act, 1915 (5 and 6 Geo. 5, c. 61).	
Section 3 (3) ...	The word "British," where secondly occurring, shall be repealed.
Section 13 (1)...	For this sub-section shall be substituted the following sub-section :— "(1) Where an order or communication concerns the levying of war, or the making of peace, or the public safety, or the defence of the realm, or the treating or negotiating with any prince or state, or the policy to be observed with respect to any prince or state, and a majority of votes therefor at a meeting of the Council of India is not required by this Act, the Secretary of State may send the order or communication to the Governor-General in Council or to any Governor in Council or officer or servant in India without submitting it to a meeting of the council or depositing it for the perusal of the members of the Council or sending or giving notice of the reasons for making it, if he considers that it is of a nature to require secrecy."
Section 13 (2)...	The words "or any of the matters aforesaid" shall be substituted for the words "or the levying of war, or the making of peace, or negotiations or treaties with any prince or state."
Section 21 ...	At the end of this section shall be added the words "Provided that a grant or appropriation made in accordance with provisions or restrictions prescribed by the Secretary of State in Council with the concurrence of a majority of votes at a meeting of the council shall be deemed to be made with the concurrence of a majority of such votes."
Section 26 ...	The words "twenty-eight days" shall be substituted for the words "fourteen days."
[Section 27 (10)	The words "or retiring" shall be inserted after the word "superannuation;" the words "and their legal personal representatives shall, for the purposes of gratuity" shall be inserted after the word "allowance" and the words "the auditor and his assistants" shall be substituted for the word "they."]

Enactment to be amended.	Amendment.
Sections 28 (1) and 30 (1).	The words " or personal " shall be inserted after the word " real, " where secondly occurring, and the words " or otherwise " shall be inserted after the word " mortgage. "
Section 28 (2)...	The word " two " shall be substituted for the word " three."
Sections 63 (3) and 74 (2).	The words " any office of profit " shall be substituted for the word " office. "
Sections 64 (3), 75 (3) and 78 (2).	The words " or when questions are asked " shall be inserted after the words " any matter of general public interest. "
Sections 67 (3) and 80 (3).	The words " or when questions are asked " shall be inserted after the words " at any such discussion. "
Section 86 (1).	The words " and a Lieutenant-Governor in Council " shall be inserted after the words " a Governor in Council."
Section 92 (3)..	The words " or special duty " shall be inserted after the words " is absent on leave. "
Section 94 ...	The words " or special duty " shall be inserted after the words " absence on leave, " and the words " absence may be permitted " shall be substituted for the words " leave may be granted. "
Section 99 (1).	The words " in British India, " where secondly occurring, shall be repealed.
Section 106 ...	In this section shall be inserted the following sub-section :— " (1 A) The letters patent establishing, or vesting jurisdiction, powers or authority in, a high court may be amended from time to time by His Majesty by further letters patent. "
Section 107 proviso.	The word " law " shall be substituted for the word " Act. "
Section 109 (1)	The words " any British subject for the time being within " shall be substituted for the words " Christian subjects of His Majesty resident in. "
Section 110 (1)	The words " lieutenant-governor and chief commissioner " shall be inserted after the words " each governor, and the words ' the executive council of the governor-general or of a governor or lieutenant-governor " shall be substituted for the words "their respective executive councils. "

Enactment to be amended.	Amendment.
Section 114 ...	At the end of this section shall be added the following sub-section :— "(3) On the occurrence of a vacancy in the office of advocate-general, or during any absence or deputation of an advocate-general, the Governor-General in Council in the case of Bengal, and the local Government in other cases, may appoint a person to act as advocate-general; and the person so appointed may exercise the powers of an advocate-general until some person has been appointed by His Majesty to the office and has entered on the discharge of his duties, or until the advocate-general has returned from his absence or deputation, as the case may be, or until the Governor-General in Council or the local Government, as the case may be, cancels the acting appointment."
Section 130 ...	The words "Secretary of State" shall be substituted for the words "Chancellor of the Exchequer;" the words "Madras or Bombay" shall be inserted after the words "Bishop of Calcutta," where thirdly and fourthly occurring;" and the words "to be paid quarterly" and the word "British" shall be repealed.

For the Fifth Schedule shall be substituted the following :—

'Section 131 (3). FIFTH SCHEDULE.

Provisions of this Act which may be repealed or altered by the Governor-General in Legislative Council.

Section.	Subject.
62	Power to extend limits of presidency towns.
106	Jurisdiction, powers and authority of high courts.
108 (1)	Exercise of jurisdiction of high court by single judges or division courts.
109	Power for Governor-General in Council to alter local limits of jurisdiction of high courts, &c.
110	Exemption from jurisdiction of high courts.

Section.	Subject.
111	Written order by Governor-General in Council a justification for act in high court.
112	Law to be administered in cases of inheritance, succession, contract and dealing between party and party.
114 (2)	Powers of advocate-general.
124 (1)	Oppression.
124 (4)—so far as it relates to persons employed or concerned in the collection of revenue or the administration of justice.	Trading.
124 (5)—so far as it relates to persons other than the governor-general, a governor, or a member of the executive council of the governor-general or of a governor.	Receiving presents.
125	Loans to princes or chiefs.
126	Carrying on dangerous correspondence.
128	Limitation for prosecutions in British India.
129	Penalties."

SECOND SCHEDULE. Section 7 (2).

Enactments repealed.

Session and Chapter.	Short Title.	Extent of Repeal.
13 Geo. 3, c. 63...	The East India Company Act, 1772.	Sections forty-two, forty-three and forty-five.
24 Geo. 3, sess. 2, c. 25.	The East India Company Act, 1784.	The whole Act.
26 Geo. 3, c. 57...	The East India Company Act, 1786.	The whole Act.
9 Geo. 4, c. 74 ...	The Criminal Law (India) Act, 1828.	Section fifty-six, except so far as in force in the Straits Settlements.
5 & 6 Geo. 5, c. 61.	The Government of India Act, 1915.	In section twenty-six, paragraph (*d*). In section eighty-seven, sub-sections (2), (3), (4) and (5). Section one hundred and sixteen.

APPENDIX F.

COMPANY LAW.

REGISTRATION BY PRIVATE COMPANIES OF BALANCE SHEETS.

No. 1062/110/I of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 13th July 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I am directed to invite reference to a letter from this Chamber, dated 22nd July 1914, addressed to your Department in connection with (*inter alia*) the exemption of private companies incorporated in England from the necessity of filing a balance sheet under Section 277 (3) of the Indian Companies Act, 1913. It was pointed out that no Notification under the Proviso to Sub-section (3) of Section 277 of the Act had as yet been issued and that as such exemption, and its attendant non-liability to penalties under Sub-section (5), could, legally, only be secured by means of a Notification, my Committee trusted that the necessary Notification (which should also apply to Colonial private companies provided they are exempted by Colonial law from filing balance sheets) would be issued at the earliest opportunity.

2. In reply to the above communication, my Committee received a letter No. 9593, dated the 8th October 1914, from the Government of Bombay, stating that in the opinion of the Government of India private companies incorporated in the United Kingdom are, under the joint operation of Sections 277 (3) (ii) and 134 (3) of the Act, exempted from the necessity of filing a balance sheet in India, and that in the circumstances the Government of India do not consider it necessary to issue a Notification under the Proviso to Section 277 (3) of the Act exempting such English companies.

3. It is a well established principle of the construction of statutes that the more important words in the same have the meanings given to them by the "definition", or "interpretation Clauses" appearing in such Statutes. Section 277 of the Indian Companies Act, 1913, undoubtedly applies to Private Companies registered in the United Kingdom; it is in a Part of the Act (Part X) which is headed "Companies established outside British India", and the commencement of Sub-section (1) clearly shows that it applies to companies incorporated outside British India and to such companies only.

4. Turning to Section 134 (1) of the Act, it will be seen that it refers to the necessity of a "Company" filing a balance sheet and by Section 2 (2) of the Act, the word "Company" as used in the Act means "a company formed and registered under the Act or an existing company" and Section 2 (7) provides that the term "existing company" means "a company formed and registered under the Indian Companies Act, 1866, or under any Act or Acts repealed thereby, or under the Indian Companies Act, 1882"; according therefore to the legal construction of Section 134 (1) the same only applies to a company as defined in Section 2 (2) and (7) and Section 134 (3) also only applies to a private company as defined by Section 2 (13); it follows, therefore, that Section 134 (1) only applies to companies incorporated in British India and Section 134 (3) only applies to private companies incorporated in British India.

5. That this opinion was shared by the Select Committee, who considered the Bill in March 1913 would appear from para. 64 of their Report in which it is stated:—

> "We have given power to the Governor General in "Council to exempt any company or class of companies from "the requirements of this second provision, *i.e.*, as to the "necessity of filing a balance sheet. We do not see how the "case of what may be called foreign private companies can "otherwise be provided for, and we think that the safest way "will be to give this general power of exemption which can be "used in suitable cases."

It may be said that the Government of India in the Department of Commerce and Industry having stated that private companies registered in the United Kingdom are, in the opinion of Government exempt from filing their balance sheets, should be sufficient for the purpose of such private companies, but it must be pointed out that it is a well established principle of law in England, that the function of the interpretation of Statutes "lies with the High Court of Justice, and in the last instance with the House of Lords" or the Privy Council in the case of the British Dominions beyond the Seas, and my Committee submit that a construction of an Act put upon it by a Department of Government will not bind the High Court in case the question involved should ever come before it.

6. My Committee feel there are reasonable grounds for doubt in this connection which would cease to exist if a Notification as above mentioned could be issued and I am therefore again to urge that the matter might be reconsidered in the light of the foregoing.

7. Finally, I am to add that if the word "company", as used in Section 134 of the Act, can be held to include a company registered out of British India, the logical conclusion must be that all the other Sections in the Act in which the word "company" is used must equally apply to such companies, the result being that the Act in its entirety applies to companies incorporated outside British India which is, of course, out of the question.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 6126-21.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

(Companies.)

SIMLA, the 19th July 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In reply to your letter No. 1062/110/1, dated the 13th July 1916, I am directed to say that the Government of India

adhere to their opinion, as expressed through the Government of Bombay in their letter No. 9593, dated the 8th October 1914, that it is unnecessary to issue a Notification under the proviso to Section 277 (3) of the Indian Companies Act, 1913, exempting private companies incorporated in the United Kingdom from the necessity of filing a Balance Sheet in India. Sir George Barnes however will be prepared to discuss the case with your members should you still think it desirable.—I have, etc.,

G. S. HARDY,
Under Secretary to the Government of India.

D. O. No. 7964-21.

SIMLA, the 30th August 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—When I had the pleasure of meeting your Chamber in Bombay, the question was raised as to the liability of a private company registered in England to file a balance sheet in India, if it carried on business in India. I told your Chairman that I should be very glad to look into the matter afresh. This I have now done.

2. The definition of the expression "private company" in Section 2 (13) of the Indian Companies Act, 1913, follows very closely the wording of Section 121 of the English Companies (Consolidation) Act, 1908.

3. Section 134 of the Indian Companies Act provides that a copy of the balance sheet of a company, and of the auditor's report shall be forwarded annually to the Registrar, but specifically exempts private companies from this obligation.

4. Section 277 (3) of the same Act provides that every company to which the Section applies (that is, every company, incorporated outside British India, which at the commencement of the Act, has a place of business in British India, and every such company, which, after the commencement of the Act,

establishes such a place of business in British India), shall in every year, file with the Registrar of the province in which the company has its principal place of business.

(1) In a case where by the law, for the time being in force, of the country in which the company is incorporated, such company is required to file with the public authority an annual balance sheet; or

(2) in a case where no such provision is made by the law, for the time being in force, of the country in which the company is incorporated, such a statement in the form of a balance sheet as such company would, if it were a company formed and registered under the Act, be required to file in accordance with the provisions of the Act.

5. Then follows a proviso authorising the Governor General in Council to exempt any of the companies referred to or any class of such companies from this requirement of the law.

6. Private Companies in England, under the Companies (Consolidation) Act, 1908, are not required to file with the Registrar, a statement in the form of a balance sheet, see Section 26 of the Act. Therefore, English private companies which have places of business in India do not come within class (1) of the Sub-section.

7. As to Sub-section (2), it is suggested that the proper interpretation of this clause is that it requires private companies, to which the section applies, to furnish a statement in the form of a balance sheet, such as a company registered under the Act, not being a private company, would have to file. I do not think that this is the meaning of the Sub-section. If the companies in question are of such a character that they would, if registered in this country, be private companies under the Indian companies Act, 1913, no statement in the form of a balance sheet need be filed, for the Act requires no statement in the form of a balance sheet from private companies formed and registered under the Act; and the Sub-section places them in the same position as a similar company registered in this country.

8. The report of the Select Committee referred to in your letter of course cannot be properly referred to by any judicial authority

in the interpretation of a statute. Whatever may be the meaning of the report, to which reference is made in your letter, it cannot affect the interpretation of the statute.

9. Altogether I think that the original decision of the Government of India that no notification is necessary is, in the circumstances, right and must be adhered to.—Yours, etc.,

G. S. BARNES.

APPENDIX G.

PROPOSED BILLS OF EXCHANGE ACT FOR INDIA.

No. 443-W.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

DELHI, 19th January 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to forward copy of a letter from the Chairman, Calcutta Exchange Banks' Association, dated the 16th December 1915, urging that legislation on the lines of the English Bills of Exchange Act, 1914, be undertaken in order to protect Exchange Banks in India from loss arising out of the position created by the war.

2. Before arriving at a decision on the proposal the Government of India would be glad to be favoured with the views of your Chamber as the desirability of the measure generally and in particular with regard to the interest of individual traders, as distinguished from banking interest. It will be observed that the proposed legislation will retrospectively revive claims against drawers in India which under the existing law have now lapsed.

3. I am to request that the reply to this letter may be forwarded at a very early date through the Government of Bombay.—I have, etc.,

S. H. SLATER,
Under Secretary to the Government of India.

CALCUTTA, 16th December 1915.

The HONOURABLE SIR WILLIAM CLARK, K.C.S.I., C.M.G.,
DEPARTMENT OF COMMERCE AND INDUSTRY,
GOVERNMENT OF INDIA,
Delhi.

SIR,—As the senior member of the Exchange Banks' Association of Calcutta and on behalf of the Banks belonging to that Association and other kindred Associations in all the Commercial Centres of India, we have the honour to address you upon a matter in regard to which those Banks are placed in a position of considerable difficulty by the war and are compelled to seek the aid of Government for protection against the risk of serious loss.

Prior to the outbreak of war the Banks had negotiated and become the holders in due course of a number of Bills of Exchange, aggregating in total a large sum of money, payable in countries which by reason of the war have since become enemy countries or countries occupied by the enemy, but accepted prior to the war. By Sections 64 and 66 of the Negotiable Instruments Act, 1881, a Bill of Exchange made payable at a specified period after date or sight (the Bills in question all answer that description) must be presented for payment at maturity to the acceptor by or on behalf of the holder and in default of such presentment the other parties thereto are not liable thereon to the holder. As to such of these Bills as were not presented for payment prior to the outbreak of war, it was obviously impossible and would indeed, as we are advised, even if possible have been illegal, as contrary to the Royal Proclamations, to present the Bills in question for payment to the acceptors thereof; and the consequence is that the drawers of the Bills must in all probability be held to be discharged from liability thereon. We are advised that it is very doubtful if Section 105 can be relied upon to validate presentment for payment after the war and that even if it could, this would

not prevent the operation of the Statute of Limitations, so that if the war lasts for three years the claim on the Bills will be barred in any case. Not only therefore is the right of recourse to the drawers gone, but the Banks as holders may even be deprived of the remedy against the acceptors, whatever the value of this may be, which is of course very uncertain. Again, as regards Bills which had been sent forward for presentment shortly prior to the war, it is not now and may never be possible to ascertain whether they have been presented or not and in some cases they may ultimately prove to be lost. There may also be cases of Bills not accepted but which having been sent forward for acceptance have been lost. In England the difficulty so far as the matter of presentment is concerned, has been met by section 1 of the Bills of Exchange Act, 1914 (4 and 5 Geo. 5, Chap. 82) and so far as the matter of loss is concerned by section 2 of this Act. But there has been no similar legislation in India. This legislation having been considered necessary in England, notwithstanding that protection against delay in presentment, where this is caused by circumstances beyond the control of the holder, is given by section 46 (1) of the Bills of Exchange Act, 1881, it must, we submit, be the more necessary in India where no similar provision exists except so far as section 105 above referred to may be considered to have a similar effect.

We have accordingly to submit the position of the Associated Exchange Banks in the circumstances and state of the law above referred to for the favourable consideration of Government and respectfully to request that such legislation may be undertaken as may be necessary to relieve the Banks from the hardship and risk of ultimate loss which has been shown to exist, as regards all the accepted Bills held by the Banks on the outbreak of the war the presentment for payment of which has not been made or cannot be proved.—We have, etc.,

(Sd.) *ILLEGIBLE.*

Chairman, Calcutta Exchange Banks' Association on behalf of the Chartered Bank of India, Australia and China and other Exchange Banks in India.

No. 291/52/C.

CHAMBER OF COMMERCE,

BOMBAY, 24th February 1916.

The CHIEF SECRETARY TO GOVERNMENT,

REVENUE DEPARTMENT,

Bombay.

SIR,—I am directed to send you herewith for transmission to Delhi a letter which my Committee have addressed to the Commerce and Industry Department of the Government of India in connection with the English Bills of Exchange Act, 1914.

Two spare copies of the letter are also sent herewith for your information.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 292/52/C.

CHAMBER OF COMMERCE,

BOMBAY, 24th February 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Delhi.

SIR,—I am directed to acknowledge receipt of your letter No. 443-W., dated 19th ultimo, forwarding copy of a letter from the Chairman, Calcutta Exchange Banks' Association, dated 16th December 1915, urging that legislation on the lines of the English Bills of Exchange Act, 1914, be undertaken in order to protect Exchange Banks in India from loss arising out of the position created by the war.

2. In compliance with the request contained in the second paragraph of your letter, I am to state that in the opinion of my Committee legislation on the proposed lines is both equitable and desirable. They consider, however, that if such legislation be introduced into India, some provision will have to be made similar

to the provisions of Section 46 of the Bills of Exchange Act of 1882, so as to make it quite clear that the effect of the Act will be to excuse delay in presentment during the war but not to excuse presentment with reasonable diligence after the war, and that presentment for payment after the war shall only be dispensed with in cases in which after the exercise of reasonable diligence, presentment cannot be effected.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX H.

PROPOSED AMENDMENT OF PRESIDENCY BANKS ACT.

No. 710-A.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SIMLA, the 13th September 1916.

The SECRETARY, CHAMBER OF COMMERCE,
BOMBAY.

SIR,—I am directed to forward a copy of a letter No. 709-A, dated the 13th September 1916, addressed to Local Governments and Administrations, regarding a proposal to amend the Presidency Banks Act, XI of 1876, so as to enable the Presidency Banks to deal in shares or debentures of railways, the dividend or interest on which is guaranteed by District Boards. I am to request that the Government of India may be furnished through the Local Government with the views of the Chamber on the proposal.—I have, &c.,

A. A. L. PARSONS,
Under Secretary to the Government of India.

No. 709-A.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SIMLA, the 13th September 1916.

To All LOCAL GOVERNMENTS and to the ADMINISTRATIONS of CENTRAL PROVINCES and ASSAM.

SIR,—It has been represented to the Government of India that it is desirable to amend the Presidency Banks Act, XI of 1876, so as to enable the Presidency Banks to deal in stocks, shares, and debentures of railways, the dividend or interest on which is guaranteed by District Boards. Clauses (*a*) (4) and (*d*) of Section 36 of the Act empower Presidency Banks to invest in or advance money on debentures or other securities issued by or on behalf of District Boards, but they do not authorise operations in securities issued by Railway Companies, in which the participation of District Boards is confined to a guarantee of interest or dividend.

2. The Government of India are disposed to consider that an amendment of the Act in this direction may suitably be made. But it has been suggested to them that it would be advisable to confine the securities in which Presidency Banks would thus be permitted to transact business to those of which the interest is guaranteed by Boards empowered to levy a special cess for the development of local light railways and tramways; and the question also arises whether any special restriction should be imposed on dealings by Presidency Banks in shares of Railway Companies, the interest on which is only guaranteed by District Boards for a stated period, and not in perpetuity. Before coming to a final decision they would be glad to receive the views of His Excellency the Governor in Council / His Honour the Lieutenant Governor (in Council) / your views on these points, and on the proposal generally; and I am to request that in replying to this letter you will give a list of the securities in Bombay, etc., to which the proposed legislation would apply.

3. A copy of this letter has been forwarded to the Presidency Banks, to the Chambers of Commerce at Calcutta, Madras, Bombay, Rangoon and Karachi, and to the Upper India Chamber of Com-

merce, with the request that they will forward their opinion on the proposal through the Local Government concerned.—I have, etc.,

A. A. L. PARSONS,
Under Secretary to the Government of India.

No. 1448/123/P OF 1916.

CHAMBER OF COMMERCE,
BOMBAY, 5th October 1916.

The UNDER SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Simla.

SIR,—I am directed to acknowledge receipt of your letter No. 710-A, dated 13th ultimo, and its accompaniment, in connection with a proposal to amend the Presidency Banks' Act XI of 1876, so as to enable the Presidency Banks to deal in shares or debentures of railways, the dividend or interest on which is guaranteed by District Boards, and requesting that the views of this Chamber thereon may be submitted through the local Government.

2. In reply I am to state my Committee are not aware of any securities in this Presidency to which the proposed legislation would apply, but they see no objection to the Presidency Bank Act being amended on the lines suggested.

3. I am to add that the suggestion which has been made to the Government of India, that it would be advisable to confine the business to securities, the interest on which is guaranteed by Boards empowered to levy a special cess for the development of local light railways and tramways, appear to my Committee to be an unnecessary measure of precaution, as far as making advances against such securities is concerned, as these would only be taken as collateral security for advances to good parties and the same would also apply to securities the interest on which is only guaranteed for a stated period.

4. As regards the Banks own investments in these securities my Committee are of opinion the suggestions contained in the second paragraph of the Government of India's letter to local

Governments and Administrations should be adopted and that clause 4 (*d*) of Section 36 of the Presidency Banks' Act should be amended accordingly.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 1449/123/P OF 1916.

CHAMBER OF COMMERCE,
BOMBAY, 5th October 1916.

THE CHIEF SECRETARY TO GOVERNMENT,
FINANCIAL DEPARTMENT,
Bombay.

SIR,—I am directed to send you herewith, for transmission to Simla, my Committee's reply to the letter from the Finance Department of the Government of India, No. 710-A, dated 13th ultimo, in connection with a proposal to amend the Presidency Banks' Act, XI of 1876.

2. A spare copy of my Committee's reply is attached hereto for your information and retention.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX I.

BILL TO AMEND THE TRANSFER OF PROPERTY ACT, 1882.

No. 3796 OF 1916.

JUDICIAL DEPARTMENT,
BOMBAY CASTLE, 5th June 1916.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward herewith a copy of an Order of Government in this Department, No. 3793, dated this day, and to request that Government may be favoured with the opinion of the

Bombay Chamber of Commerce on the provisions of the Bill further to amend the Transfer of Property Act. Five copies of the Bill and of the Statement of Objects and Reasons are enclosed.

2. I am to request that the reply to this letter may be sent not later than the 1st July 1916.—I have, &c.,

A. F. KINDERSLEY,
Under Secretary to Government.

Transfer of Property.

A Bill further to amend the Transfer of Property Act, 1882, so as to validate mortgages executed and attested under section 59 of the Act in a certain manner.

GOVERNMENT OF BOMBAY.

JUDICIAL DEPARTMENT.

Order No. 3793.

Bombay Castle, 5th June 1916.

Letter from the Government of India, Legislative Department, No. 2493, dated the 4th May 1916:—

A Bill further to amend the Transfer of Property Act, 1882, with Statement of Objects and Reasons.

"With reference to the proceedings of the Imperial Legislative Council on the 21st March 1916, published in Part VI of the *Gazette of India* of the 1st April 1916, I am directed to forward herewith 60 copies of the papers noted on the margin, and to request that the Governor in Council will favour the Government of India in this Department with an expression of his opinion on the provisions of the Bill, and with the opinions of the Honourable the Judges of the High Court and of such selected officers and other persons as the Governor in Council may think fit to consult on the subject.

"2. The reply to this letter should be sent by the 31st July 1916."

ORDER.—A copy of the foregoing letter from the Government of India should be forwarded to the Honourable the Judges of the

High Court, the Commissioner in Sind, the Commissioners of Divisions, the Judicial Commissioner of Sind, the Honourable the Advocate General, the Solicitor to Government, the Remembrancer of Legal Affairs and all District Judges, with reference to Government Resolution No. 6867, dated the 7th October 1915, and with an intimation that the Governor in Council will be glad to receive by the 1st July 1916, such further observations on the Bill as they may have to make. The District Judges should consult the District Bar Associations before submitting their observations, and the Judicial Commissioner of Sind should report after ascertaining the opinions of the District Judges and the Bar Associations.

2. Copies of the letter together with copies of the Bill and of the Statement of Objects and Reasons should also be forwarded to the Bombay and Karachi Chambers of Commerce, the Anjuman-i-Islam, the Anjumane-zia-ul-Islam, the Bombay Presidency Trades Association, the Indian Merchants' Chamber and Bureau, the Pleaders' Association of Western India, High Court, Bombay, and all the Non-official Members of the Bombay Legislative Council with a request that they will favour Government with their opinions on the provisions of the Bill by the 1st July 1916.

3. The Honourable the Judges of the High Court, the Judicial Commissioner of Sind, the District Judges, the Non-official Members of the Bombay Legislative Council and the public bodies mentioned above should be informed that Government would be glad if, while stating their opinions on the Bill in general, they could give Government any information as to the extent to which the practice still prevails of witnesses attesting mortgages and deeds of gift not after having seen them executed, but merely on receiving an acknowledgment of his signature from the executant.

A. F. KINDERSLEY,
Under Secretary to Government.

A Bill further to amend the Transfer of Property Act, 1882.

WHEREAS it is expedient further to amend the Transfer of Property Act, 1882; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Transfer of Property (Amendment) Act, 1915.

IV of 1882.

Amendment of Section 3 of Act IV of 1882.

2. In section 3 of the Transfer of Property Act, 1882 (hereinafter called "the said Act") after the definition of the word "instrument," the following shall be inserted, namely:—

[*Cf.* s. 59 of Act X of 1865, s. 2 (2) of United Provinces Act III of 1910.]

"'attest,' with its grammatical variations, when used with reference to any instrument, means to sign such instrument as a witness in the presence of the executant thereof after having seen the executant sign the same, or after having received from the executant a personal acknowledgment of his signature to the same."

Attestation of mortgage deeds and deeds of gift prior to commencement of the Act.

3. Every mortgage deed or deed of gift which is required under the said Act to be attested by at least two witnesses, and which has been attested before the commencement of this Act, shall be deemed to have been sufficiently attested if two attesting witnesses signed the deed in the presence of the executant after having received from the executant a personal acknowledgment of his signature to the same.

[*Cf.* s. 31 (2) of Act IX 1908.]

Restoration of claims dismissed, rejected, or withdrawn by reason of defect in attestation of mortgage deed or deed of gift.

4. Where a claim under a mortgage deed or a deed of gift, attested by witnesses, has been wholly or in part dismissed, rejected, or withdrawn, after the 30th day of July, 1912, and before the commencement of this Act, in a Court of first instance or of revision or of appeal, by reason only of the failure of a party to prove that an attesting witness signed the deed in the presence of the executant after having seen the executant sign the same, the case may, if the dismissal, rejection, or withdrawal has had the effect of invalidating, in whole or in part, the said deed as between persons claiming and liable thereunder, be restored on review in the manner provided by the Code of Civil Procedure, 1908, for review of judgments, on application in writing made within six months from the commencement of this Act; and, on such restoration, the provisions of section 3 shall apply to the said mortgage deed or deed gift, as the case may be.

V of 1908.

STATEMENT OF OBJECTS AND REASONS.

THEIR Lordships of the Privy Council have held in Shama Patter V. Abdul Kadir (I.L.R. 35, Mad., p. 607) that the word "attested"

used in Section 59 of Act IV of 1882 (the Transfer of Property Act) means signed by a witness who saw the actual execution of the deed, and that the attestation of a mortgage deed on a mere acknowledgment of his signature by the executant is not sufficient. Until this decision was passed, there was a divergence of opinion among the Indian High Courts on the meaning to be attached to the word "attested" referred to above. The Calcutta High Court and the Madras High Court took the view which their Lordships of the Privy Council have now taken. The Bombay High Court had, at one time, held that the word "attested" included attestation upon acknowledgment, but in a subsequent case that Court also arrived at the same conclusion as the Calcutta and the Madras High Courts. The Allahabad High Court had, on the contrary, held that the word "attested" would include attestation upon a personal acknowledgment by the executant of his signature. The effect of the decision of their Lordships of the Privy Council is that money-lenders seeking redress in Courts of law for the recovery of monies advanced on mortgage securities, often find themselves at the mercy of attesting witnesses, who, if they should be dishonestly inclined, will be able to utilise the occasion to extract payment from one party or the other. This will particularly be the case when most of the attesting witnesses are dead, and only one or two are left alive. It is apprehended that many claims have already been dismissed on the authority of the decision above mentioned, and while redress has thus been denied to those rightfully entitled to recover their debts, dishonest debtors have found a new method available to them of avoiding payment, by trying to tamper with the evidence. In the United Provinces and the Punjab, in the case of mortgage deeds executed by *Pardanashin* ladies, who, according to the custom of the country, do not appear, except before very near relations, the hardship caused by the restricted interpretation of the word "attested" will be still greater. The word "attested" has been the subject of interpretation in several English cases. In Grayson *v.* Atkinson—(2 Ves. Sen. 455 Sc.—28 English Reports, 291 at pages 292-293) (decided in 1752), Lord Hardwicke said :—"It is insisted that the word *attested* superadded *to subscribed* imports they shall be witnesses to the very act and *factum* of signing

and that the testator's acknowledging that act to have been done by him, and that it is his hand-writing, is not sufficient to enable them to attest; that is, it must be an attestation of the thing itself, not of the acknowledgment. To be sure, it must be an attestation of the thing in some sense; but the question upon this clause, as abstracted from the subsequent, is, if they attest on the acknowledgment of the testator that that is his hand-writing, whether that is not an attestation of the act, and whether not to be construed as agreeable to the rules of law and evidence as all other attestation and signing might be proved? At the time of making that Act of Parliament, and ever since, if a bond or deed is executed by the person who signs it: afterwards the witnesses are called in; and before these witnesses he acknowledges that to be his hand; that is always considered as an evidence of signing by the person executing, and is an attestation of it by them." A similar view was taken in Ellis *vs.* Smith decided in 1754. These cases were followed in White *vs.* Trustees of the British Museum (6 Bing, 319-Sc. 130 English Reports 1303) (decided in 1829). In that case Tindal C. J. said :— "It has been held in so many cases that it must now be taken to be settled law, that it is unnecessary for the testator actually to sign the will in the presence of the three witnesses who subscribe the same; but that any acknowledgment before the witnesses that it is his signature, or any declaration before them that it is his will, is subscription of the witnesses complete. The case of Ellis *vs.* Smith, which was decided by Lord Chancellor Hardwicke assisted by the Master of the Rolls, Sir J. Strange, Lord Chief Justice Willis, and Lord Chief Baron Parker, all persons of high and eminent authority, is express to the latter point."

In some subsequent cases a different view was taken, *viz.*, that "attested" meant that the witnesses should have been present as witnesses, and should have seen the executant sign the document.

The Indian Legislature has used the word "attested" in several of its enactments. It has been evidently used in the larger sense in section 50 of the Indian Succession Act 1865 (X of 1865) and in section 2 (2) of the Oudh Estates Act III of 1910). Dealing with the attestation of a will, paragraph 3 of section 50 lays

down : " The will shall be attested by two or more witnesses, each of whom must have seen the testator sign or affix his mark to the will..... or have received from the testator a personal acknowledgment of his signature or mark."

The Allahabad High Court has expressed the opinion that it was reasonable to suppose that the interpretation put upon the word " attest " in section 50 of the Indian Succession Act should, in the absence of good, technical or substantial reason to the contrary, be taken to be the meaning in which the word is used in section 59 of the Transfer of Property Act (I. L. R. 26, All. 69). Their Lordships of the Privy Council have, on the contrary, held it at the Indian Legislature used the word " attested " in section 59 (of Act IV of 1882), in the sense in which it has been *construed* through a series of decisions in the English Courts, namely, that the person attesting should have been present as a witness and seen the executant sign the document which he attests. It has therefore, become necessary, in the interests of justice, that the Indian Legislature should authoritatively lay down in what sense the word " attested " used in section 59 of the Transfer of Property Act is to be understood. Section 2 (2) of the Oudh Estates Act (III of 1910, of the United Provinces Council), contains a definition of the word ' attest ' as follows :—

" ' Attest ' with its grammatical variations, when used with reference to any instrument other than a will, means to sign such instrument as a witness, in the presence of the executant after having seen the executant sign the same, or after having received from the executant a personal acknowledgment of his signature to the same."

It seems desirable that a definition similar to the one quoted above should be inserted in the Transfer of Property Act also. If this is done, the hardship, which is likely to result from the decision of their Lordships, in Shama Patter *v.* Abdul Kadir (I.L.R. 35 Mad. 607), will be avoided. This is what the Bill proposes to do. It proposes to give retrospective effect to the amendment in order that miscarriages of justice should be obviated.

MADAN MOHAN MALAVIYA.

No. 955/97/P. OF 1916.

CHAMBER OF COMMERCE,
BOMBAY, 22nd June 1916.

The SECRETARY TO GOVERNMENT,
JUDICIAL DEPARTMENT,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 3796, dated 5th instant, requesting the opinion of this Chamber on the provisions of the Bill further to amend the Transfer of Property Act.

2. In reply I am to state my Committee approve of the Bill and have no suggestions to put forward in connection therewith.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX J.

BILL FURTHER TO AMEND THE INDIAN REGISTRATION ACT, XVI OF 1908.

No. 5387 OF 1916.

REVENUE DEPARTMENT,
BOMBAY CASTLE, 25th May 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward copy of a Bill to amend the Indian Registration Act, XVI of 1908, with the Statement of Objects and Reasons, and to request that you will favour Government with the opinion of the Chamber on the provisions of the Bill.

2. I am to request that the reply to this letter may be sent by 30th June 1916 at the latest.—I have, &c.,

J. A. POPE,
Under Secretary to Government.

A Bill further to amend the Indian Registration Act, 1908.

WHEREAS it is expedient further to amend the Indian Registration Act, 1908; it is hereby enacted as follows:— XVI of 1908.

Short title.

1. This Act may be called the Indian Registration (Amendment) Act, 191 .

Insertion of new Section 87A after Section 87, Act XVI of 1908.

2. After Section 87 of the Indian Registration Act, 1908, the following section shall be inserted, namely:— XVI of 1908.

"87A. (1) Notwithstanding anything contained in this Act, the registration of a document registered before or after the commencement of this Act, shall not be deemed to be invalid by reason only of the fact that the document was presented for registration by an agent not duly authorised by a power-of-attorney executed and attested or authenticated under the provisions of any enactment in force.

Registration of document not to be deemed invalid by reason of defect in presentation.

(2) Where any claim has been wholly or in part dismissed, rejected or withdrawn after the 25th day of November, 1914, and before the commencement of the Indian Registration (Amendment) Act, 191 , in a Court of first instance or of revision or of appeal, by reason only of the fact that a document was presented for registration under any enactment in force by an agent not duly authorised by power-of-attorney under the provisions of such enactment, the case may, if the dismissal, rejection or withdrawal has had the effect of invalidating in whole or in part, the said document as between persons claiming or liable thereunder, be restored on review in the manner provided by the Code of Civil Procedure, 1908, for review of judgments, on application in writing made within six months from the commencement of the said Act; and on such restoration the provisions of Sub-Section (1) shall apply to the said document."

Restoration of claims dismissed, rejected or withdrawn by reason of defect in presentation of a document for registration.

[Cf. s 31 (2) of Act IX of 1908].

V of 1908.

STATEMENT OF OBJECTS AND REASONS.

THE recent decision of their Lordships of the Privy Council in Jambu Prasad *v.* Aftab Ali Khan (I.L.R., 37 All., February 1915

p. 49), threatens to affect the validity of the registration of many documents, which were accepted, when presented, by the registering officer from the person or persons presenting the same and duly registered. In the case of well-to-do landlords, money-lenders, men of business and *pardanashin* ladies, it has been a common practice to send agents, munibs, gumashtas, servants or relations to the registration office with the executant to pay the money payable before the registering officer, and to see that the document was duly registered. In some cases, such agents may possess a power-of-attorney of the kind required by section 33 of the Indian Registration Act, 1908, but in the large majority of instances where the creditor, trader or lady concerned is not a landed proprietor, the most suitable man in the service or family circle available at the time, who can safely be entrusted with the money, is generally selected, and though the executant usually goes with him to the registration office, care is not always taken that the presentation is effected by the executant, or by an agent authorised by a power-of-attorney executed and authenticated in the manner provided by the Indian Registration Act. There may also be cases where the agent possesses a power-of-attorney from one of the persons claiming under a document, but not from all. The fact that the mere physical act of handing over the document to the Registrar was performed by a relative or agent not holding a proper power-of-attorney ought not, however, to stand in the way of the validity of registration, if the document be otherwise duly registered. The matter has been the subject of various decisions, some of which will be found reported in Mohendra Nath *v.* Samu Bibi (7 C.W.N., page 229), Ishriprasad *v.* Baijnath (3 A.L.J. 743), Nathumal *v.* Abdul Wahid Shah (I.L.R., 34 All. 355), Atma Ram *v.* Ugrasen (I.L.R., 35 All. 134), Karta Kishen *v.* Harnam Chand (I.L.R., 35 All. 72). Watayti Begum *v.* Fazal Hussain Khan (9 All. L. J. 148), and Atal Beharilal *v.* Hemenchal Singh (6 Oudh Cases 9); and in a case in which a document was presented for registration by an agent who held a power-of-attorney, after the death of his principal, it was ruled by their Lordships of the Privy Council that section 87 of the Registration Act did not cure the defect (Majib-un-nissa *v.* Abdul Rajim, I.L.R., 23 All. 233). The recent decision of their Lordships of the

Privy Council, however, goes further, and renders registration invalid in respect of all documents presented for registration by the agent of a party claiming under a document, if the agent was not authorised in the manner provided by section 33 of the Indian Registration Act, 1908, though he may have been accompanied at the time of presentation by the executant. The consequences of such a decision will, it is apprehended, be serious and far-reaching, and there is urgent need, therefore, for meeting or removing the difficulty by legislation. The Bill proposes to provide a remedy by adding a sub-section to section 87 of the Act, to ensure that the mere fact that the person who presented a document for registration was not duly authorised by a power-of-attorney executed and authenticated in manner mentioned in section 33 of the Act, shall not invalidate the registration of the document if it was otherwise duly registered.

The Bill proposes to give retrospective effect to the amendment in order to prevent or obviate miscarriages of justice.

MADAN MOHAN MALAVIYA.

No. 959/91/I. of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 22nd June 1916.

The SECRETARY TO GOVERNMENT,

REVENUE DEPARTMENT,

Bombay.

SIR,—I am directed to acknowledge receipt of your letter, No. 5387, dated 25th ultimo, forwarding a copy of a Bill to amend the Indian Registration Act XVI of 1908, with the Statement of Objects and Reasons, and requesting the opinion of this Chamber on the provisions of the Bill.

2. In reply I am to state that in the opinion of my Committee Section 2 (1) of this Bill is clearly beneficial and they therefore support it. As regard Section 2 (2), no hardship will be entailed where the property, the subject of the deed which has been held to

be invalid by reason of a defect in the presentation thereof for registration remains in the possession of the party at whose instance the deed relating thereto has been held defective. On the other hand my Committee can conceive cases in which considerable hardship might ensue if Sub-Section (2) became law.

3. It may be assumed for example that A mortgaged by an English Mortgage a property to B and that B in default of payment by A of the mortgage debt, sold the property under the power of sale contained in the mortgage to C. As a result of the Privy Council decision A files a suit against C to recover possession of the property. C could only make title to the property through B the mortgagee and therefore through the mortgage from A to B.

4. By reason of the Privy Council decision and Section 49 of the Indian Registration Act, 1908, the mortgage deed would not be admissible in evidence. Consequently C would be unable to establish his title to the property and would be in the position of a mere trespasser and A would recover possession of the property.

5. A then sells the property to D.

6. The proposed Amendment Act is then passed and C applies to have the case restored and it is restored and he establishes his title to the property through the mortgage deed. What is the result? The sale to D being subsequent to the sale to C, the sale to C would, my Committee are advised take priority, in which case an order would be made upon D to deliver possession of the property to C. D would have a right of action for damages against A for breach of the latter's covenant for title in the conveyance to him and the measure of damages would be the price paid for the property by D to A, plus any costs paid by D in respect of the conveyance to him and any costs incurred by D in the proceedings by C. But if A in the meantime had become Bankrupt or had left the country or could not be found D would suffer a serious loss.

7. The above is of course an extreme case, but it could have occurred in the time that has elapsed since the 25th November 1914. The balance of convenience is possibly in favour of the passing of the Amendment, but my Committee feel that the

Amendment proposed by Sub-Section 2 should be confined to cases in which the property the subject of any deed the registration of which has been declared defective, is still in the possession of one or other of the parties to the Deed.

8. My Committee have no further suggestions to put forward. —I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX K.

INCOME TAX ON PARTNER'S SHARE OF PROFITS OF A FIRM.

CHAMBER OF COMMERCE,
MADRAS, 10th October 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I beg to enclose copy of a letter which this Chamber has addressed to the Government of India, through the local Government, on the subject of a provision in the Income Tax, which inflicts hardships on partners of firms, as compared with shareholders in Companies, and to invite your co-operation in seeking redress of this grievance.—I am, &c.,

K. WALEY,
Acting Secretary.

CHAMBER OF COMMERCE,
MADRAS, 10th October 1916.

The CHIEF SECRETARY TO THE GOVERNMENT OF MADRAS,
Ootacamund.

SIR,—I have the honour to request that the Government of Madras will be good enough to forward this representation, with such remarks as they may think fit to make, to the Government of India.

The attention of the Chamber has been drawn to the hardships inflicted on partners of firms, as compared with shareholders in Companies, under the New Income Tax Act.

Under Part II of the Second schedule of the Indian Income Tax Amendment Act V of 1916, a Company has to pay one anna in the Rupee on its net profits, but any shareholder whose total income is under Rs. 25,000 is entitled to a refund according to a sliding scale.

It would be reasonable to expect that the individual members of a firm similarly situated would be entitled to the same privilege, but they are not.

The Income Tax Authorities point out that under Section 3 (7) of the Income Tax Act "'person' includes a firm and a Hindu undivided family" and say that no concession such as that given to shareholders of Companies has been granted to partners of firms.

It is obvious that the above will cause considerable hardship, as there must be many junior partners in firms who will have to pay at the rate of one anna in the rupee, although their incomes are much below Rs. 25,000.

The result is absolutely anomalous:—

A Company is a Corporation and yet the shareholder is allowed by the Income Tax his individual rights.

A partnership is not a Corporation but a collection of individuals and yet the partner loses his rights.

I am to request that the Government will be pleased to consider the desirability of removing this grievance.

No. 1513/129/I of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 20th October 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Simla.

SIR,—I am directed to inform you that the Madras Chamber of Commerce have forwarded to this Chamber a copy of their

representation to the Government of India (forwarded through the Government of Madras on 10th instant) in connection with the Indian Income Tax Amendment Act, V of 1916.

2. This representation sets forth that under Part II of the second Schedule of this Act, a Company has to pay one anna in the rupee on its net profits, but any shareholder whose total income is under Rs. 25,000 is entitled to a refund according to a sliding scale, and that it would be reasonable to expect that individual members of a firm similarly situated would be entitled to the same privilege, but this is not the case.

3. My Committee wish to support the arguments put forward by the Madras Chamber of Commerce and they trust the matter will receive the sympathetic consideration of the Government of India.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 1515/129/I of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 20th October 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Madras.

DEAR SIR,—I am directed to acknowledge receipt of your letter, dated 10th instant, and its enclosure regarding the payment of income tax on partners' share of firm's profits, and to inform you in reply that my Committee have addressed Government in support of your representation.

I am to add my Committee will be pleased if you will kindly favour them with a copy of the reply from the Madras Government to your representation.—I am, &c.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX L.

RETURN PASSPORTS FROM UNITED KINGDOM TO INDIA.

No. 244/58/ C OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 10th February 1916.

The SECRETARY TO GOVERNMENT,

POLITICAL DEPARTMENT,

Bombay.

SIR,—Under instructions from the Committee of this Chamber, I have the honour to request information as to whether men of military age visiting the United Kingdom on leave from India, under the present passports, are liable to be called up for active service under the Compulsory Service Act, and if not whether they will be granted permission to return to India when they wish to do so.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

No. 1348 W.

POLITICAL DEPARTMENT,

BOMBAY CASTLE, 18th February 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—In reply to your letter No. 244/58/C, dated the 10th February 1916, I am directed to say that a copy of the Military Service Act, 1916, has not yet been received, but from the Bill it appears that the provisions only apply to male British subjects who were "ordinarily resident" in Great Britain on the 15th August 1915.—I have, &c.,

J. E. C. JUKES,

Deputy Secretary to Government.

No. 302/58/C of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 24th February 1916.

The SECRETARY TO GOVERNMENT,

POLITICAL DEPARTMENT,

Bombay.

SIR,—I am directed to acknowledge with many thanks receipt of your letter No. 1348 W, dated 18th instant, intimating that a copy of the Military Service Act, 1916, has not been received by the Bombay Government but that from the Bill it appears that the provisions only apply to male British subjects who were "ordinarily resident" in Great Britain on the 15th August 1915.

My Committee will be much obliged if Government will kindly let them know if they have any information as to whether passports to return to India are freely granted to visitors to the United Kingdom, and if not whether it would be possible to obtain any information on this point.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

No. 1661 W.

POLITICAL DEPARTMENT,

BOMBAY CASTLE, 1st March 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—In reply to your letter No. 302/58/C, dated the 24th February 1916, I am directed to state that the Government of Bombay are unable to say whether passports to return to India are freely granted to visitors to the United Kingdom, and to suggest a direct application to the Foreign Office in London for the information. —I have, &c.,

J. E. C. JUKES,

Deputy Secretary to Government.

No. 397/58/C of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 13th March 1916.

The Rt. Hon'ble Sir EDWARD GREY, Bart., K.G., M. P.,
His Majesty's Principal Secretary of State for Foreign Affairs, Downing Street,
London, S. W.

SIR,—Under instruction from the Committee of this Chamber, I have the honour to request information as to whether men of Military Age visiting the United Kingdom on leave from India under the present passports, are liable to be called up for Military Service under the Compulsory Service Act, and if not whether they will be granted permission to return to India when they wish to do so.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

PASSPORT OFFICE,
FOREIGN OFFICE, S. W.,
11th April 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter of the 13th ultimo, I beg to say that the Military Service Act does not apply to British Subjects who were not ordinarily resident in Great Britain on the 15th August last. That being the case, men visiting the United Kingdom on leave from India with passports issued in India, would be given the necessary endorsement to enable them to return.

Yours faithfully,
HUBERT S. MARTIN.

No. 715/58/C OF 1916.

CHAMBER OF COMMERCE,
Bombay, 11th May 1916.

The SECRETARY TO GOVERNMENT,
POLITICAL DEPARTMENT,
Bombay.

SIR,—I am directed to send you herewith a copy of a letter that has been received by this Chamber from the Foreign Office, London, and in connection therewith, I am to request that you will kindly inform me whether any endorsements on passports are necessary before the traveller leaves India.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 3691 OF 1916.

POLITICAL DEPARTMENT,
BOMBAY CASTLE, 18th May 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 715/58/C, dated the 11th May 1916, I am directed to state that so far as Government are aware no endorsements for the return journey of the holder of a passport either need, or can, be made in India. The endorsement mentioned in the Foreign Office letter of the 11th April 1916 will, in each case, be made in England.—I have, &c.,

J. E. C. JUKES,
Deputy Secretary to Government.

APPENDIX M-1.

INCREASE IN IMPORT DUTIES.

A Bill to amend the Indian Tariff Act, 1894, and for other purposes.

WHEREAS it is expedient to amend the Indian Tariff Act, 1894, and to repeal so far as it relates to this Act, and re-enact with VIII of 1894.

amendments section 22 of the Sea Customs Act, 1878; It is hereby enacted as follows :—

Short title and retrospective effect.

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1916.

VIII of 1878.

(2) It shall be deemed to have come into force on the 1st day of March 1916, and any sums due on account of new duties leviable thereunder or of any deficiency between the duties which have been paid and the duties which are leviable thereunder shall be deemed to be duties short levied within the meaning of section 39 of the Sea Customs Act, 1878, and that Act shall apply accordingly.

VIII of 1894.

Definition.

2. In this Act the Indian Tariff Act, 1894 (hereinafter referred to as the said Act), means the Indian Tariff Act, 1894, as subsequently amended.

Substitution of new section 3 in Act VIII of 1894.

3. For section 3 of the said Act the following section shall be substituted, namely :—

"3 (1) There shall be levied and collected in every port to which this Act applies, the duties specified in the second and third schedules.

(2) The Governor General in Council may, by notification in the *Gazette of India*, fix for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said schedules as chargeable with duty *ad valorem*, and may alter any tariff values for the time being in force.

(3) Different tariff values may be fixed for different classes or descriptions of the same article."

Substitution of new schedules for schedules II, III, IV and V of Act VIII of 1894.

4. For the second, third, fourth and fifth schedules of the said Act, the schedules contained in the first schedule to this Act shall be substituted.

Repeals.

5. The enactments specified in the second schedule to this Act are repealed to the extent specified in the fourth column thereof.

SCHEDULE I.

SCHEDULES TO BE SUBSTITUTED IN THE INDIAN TARIFF ACT, 1894.

(See section 4).

SCHEDULE II—IMPORT TARIFF.

PART I.

Articles which are free of duty.

No.	Names of Articles.
	I.—Food, Drink and Tobacco—
1	HOPS.
2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta, and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware, also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council for use in curing fish in those provinces. (For the general duty on salt, see No. 39.)
	II.—Raw materials and produce and articles mainly unmanufactured—
	HIDES AND SKINS, RAW.
3	HIDES AND SKINS, raw or salted.
	SEEDS.
4	OIL-SEEDS imported into British India by sea from the territories of any Native Prince or Chief in India.
	TEXTILE MATERIALS.
5	COTTON, raw.
6	WOOL, raw.
	MISCELLANEOUS.
7	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of soda, muriats of potash, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide and mineral superphosphates.
8	PULP OF WOOD, RAGS and other paper-making materials.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART I.—*contd.*

Articles which are free of duty—*contd.*

No.	Names of Articles.
	III.—Articles wholly or mainly manufactured—
	APPAREL.
9	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.
	ARMS, AMMUNITION AND MILITARY STORES.
10	The following classes of ARMS, AMMUNITION AND MILITARY STORES:—
	(*a*) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 45, when they appertain to a fire arm falling under the 1st or 3rd item and are fitted into the same case with such firearm.
	(*b*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform.
	(*c*) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's regular forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purpose of his equipment.
	(*d*) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge.
	(*e*) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army.
	(*f*) Swords for presentation as army or volunteer prizes.
	(*g*) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service.
	(*h*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART I.—*contd.*

Articles which are free of duty—*contd.*

No.	Names of Articles.
	CHEMICALS, DRUGS AND MEDICINES.
11	ANTI-PLAGUE SERUM.
12	QUININE and other alkaloids of cinchona.
	HARDWARE, IMPLEMENTS AND INSTRUMENTS.
13	The following AGRICULTURAL IMPLEMENTS, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes.
14	The following DAIRY APPLIANCES, when constructed so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers.
15	INSTRUMENTS, APPARATUS and APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.
16	WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed, so that they can be worked by manual or animal power.
	MACHINERY.
17	MACHINERY AND COMPONENT parts thereof as defined in No. 58 imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill.
18	The following ARTICLES used in the manufacture of cotton, namely, bobbins (warping) forks for looms, healds, healdcords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings, and weft forks.
19	DRAWING-IN-FRAMES imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton.

SCHEDULE II.—IMPORT TARIFF—*contd.*

PART I.—*concld.*

Articles which are free of duty—*concld.*

No.	Names of Articles.
	METALS.
20	CURRENT SILVER, NICKEL, BRONZE, AND COPPER COIN of the Government of India.
21	GOLD BULLION and coin.
	PAPER.
22	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.
	YARNS AND TEXTILE FABRICS.
23	COTTON TWIST AND YARN and COTTON SEWING OR DARNING THREAD.
24	SECOND-HAND OR USED GUNNY BAGS made of jute.
	MISCELLANEOUS.
25	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.
26	BOOKS, printed, including covers for printed books, maps chart and plans, proofs, music and manuscripts.
27	The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods:— Aniline blue, bisulphate of soda, China clay, chloride of magnesium, chloride of zinc, dressalin, Epsom salts, farina, Farinina, flannel taping, Glauber salts, glutina, glycerine substitutes, heald varnish, hoop iron, hoop steel rivets for bales sewing needles, sizing paste, sizing wax soda ash, starch, velvet pulp.
	IV.—Miscellaneous and unclassified—
28	ANIMALS, living, all sorts.
29	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE including also antique coins and medals.

SCHEDULE II.—IMPORT TARIFF—*contd.*

PART II.

Articles which are liable to duty at special rates.

No.	Names of articles.	Unit or method of assessment.	Rate of duty.
	I.—Food, Drink and Tobacco—		Rs. a.
	FISH.		
30	FISH, SALTED, wet or dry.	Indian maund of 82⅔ lbs. avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas as the Governor General in Council may, by notification in the *Gazette of India*, from time to time prescribe.
	LIQUORS.		
31	ALE, Beer, and Porter ...	Imperial gallon or 6 quart bottles.	Four annas and six pies
32	CIDER and other fermented liquors	Do. ...	Do.
33	SPIRIT, which has been rendered effectually and permanently unfit for human consumption.	*Ad valorem* ...	7½ per cent.
34	PERFUMED SPIRITS ...	Imperial gallon or 6 quart bottles.	18 12
35	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—		
	(*a*) Entered in such a manner as to indicate that the strength is not to be tested.	Do. ...	14 10
	(*b*) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	11 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
36	All other sorts of SPIRIT.	Do. ...	Do.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART II—*contd.*

Articles which are liable to duty at special rates—*contd.*

No.	Nams of articles.	Unit or method of assessment.	Rate of duty.
			Rs. a.
37	WINES—		
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	4 6
	All other sorts of wines not containing more than 42 per cent. of proof spirit.	Do. ...	1 12
	Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to all other sorts of spirit.		
	SUGAR.		
38	SUGAR, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (see No. 74).	*Ad valorem* ...	10 per cent.
	OTHER FOOD AND DRINK.		
39	SALT, excluding salt exempted under No. 2.	Indian maund of 82⅔ lbs. avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
	TOBACCO		
40	TOBACCO, unmanufactured.	Pound	1 0
41	CIGARS AND CIGARETTES.	*Ad valorem* ...	50 per cent.
42	All other sorts of TOBACCO manufactured.	Pound	1 8
	II.—Raw materials and produce and articles mainly unmanufactured—		
	COAL, COKE AND PATENT FUEL.		
43	COAL, COKE AND PATENT FUEL.	Ton	0 3

SCHEDULE II—IMPORT TARIFF—*contd.*

PART II—*contd.*

Articles which are liable to duty at special rates—*contd.*

	Names of articles.	Unit or method of assessment.	Rate of duty.
	OILS.		
44	PETROLEUM, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum, but excluding the following classes of petroleum—	Imperial gallon.	One anna and six pies.
	Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes.		
	Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose (*see* No. 80).		

SCHEDULE II—IMPORT TARIFF—*contd.*

PART II—*contd.*

Articles which are liable to duty at special rates—*contd.*

No.	Names of articles.	Unit or method of assessment.	Rate of duty.	
	III.—Articles wholly or mainly manufactured—		Rs. a.	
	ARMS, AMMUNITION AND MILITARY STORES.			
45	Subject to the exemptions specified in No. 10—			
	(1) Firearms other than pistols, including gas and air-guns and rifles.	Each	50 0	or 20 per cent. *ad valorem* whichever is higher.
	(2) Barrels for the same, whether single or double.	„	30 0	
	(3) Pistols	„	15 0	
	(4) Barrels for the same, whether single or double.	„	10 0	
	(5) Main springs and Magazine springs for firearms, including gas guns and rifles.	„	8 0	
	(6) Gun stocks and breech blocks.	„	5 0	
	(7) Revolver-cylinders, for each cartridge they will carry.	„	2 8	
	(8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms).	„	1 8	
	(9) Machines for making, loading, or closing cartridges for rifled arms.	„	10 0	

SCHEDULE II—IMPORT TARIFF—*contd.*

PART II—*contd.*

Articles which are liable to duty at special rates—*contd.*

No.	Names of articles.	Unit or method of assessment.	Rate of duty.
	(10) Machines for capping cartridges for rifled arms.	Each	Rs. a. 2 8 or 20 per cent. *ad valorem* whichever is higher. *Proviso 1.*—No duty in excess of 20 per cent. *ad valorem* shall be levied upon any of the articles specified in items Nos. 1 to 10 of this entry when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same. *Proviso 2.*—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under items Nos. 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20 per cent. *ad valorem*; and if such Collector is satisfied as to the identity of the articles and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART II—*contd.*

Articles which are liable to duty at special rates—*contd.*

No.	Names of articles.	Unit or method of assessment.	Rate of duty.	
			Rs.	a.
46	GUNPOWDER for cannons, rifles, guns; pistols and sporting purposes.	*Ad valorem* ...	20 per cent.	
47	Subject to the exemptions specified in No. 10 all articles other than those specified in entry No. 45 which are ARMS OR PART OF ARMS within the meaning of the Indian Arms Act (excluding springs used for air-guns which are dutiable as hardware, under No. 97), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor General in Council may by notification in the *Gazette of India* declare to be ammunition or military stores for the purposes of this Act.	*Ad valorem* ...	20 per cent.	
	CHEMICALS, DRUGS AND MEDICINES.			
48	OPIUM and its alkaloids...	Seer of 80 tolas.	24	0
	METALS.			
49	SILVER, BULLION OR COIN, not otherwise specified (*see* Nos. 30 and 29).	Ounce	0	4

SCHEDULE II—IMPORT TARIFF—*contd.*

PART II—*concld.*

Articles which are liable to duty at special rates—*concld.*

No.	Names of articles.	Unit or method of assessment.	Rate of duty.
50	SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.	*Ad valorem* ...	15 per cent. Provided that where the silver contained in an article can be ascertained or where an official or recognized certificate of assay in such form as the Government of India may prescribe, is presented showing the amount of silver contained in an article, the Collector of Customs shall levy duty at the rate of 4 annas per ounce on the amount of silver so determined, and at the rate of 7½ per cent. on the difference between the value of such silver calculated at the market value of silver and the real value of the article.
	TEXTILE FABRICS.		
51	COTTON piece-goods, hosiery, thread other than sewing or darning thread and all other manufactured cotton goods not otherwise specified.	*Ad valorem* ...	3½ per cent.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART III.

Articles which are liable to duty at 2½ per cent. *ad valorem.*

No.	Names of Articles.
	I.—Food, Drink and Tobacco—
	GRAIN, PULSE AND FLOUR.
52	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (*see* No. 71).
	PROVISIONS AND OILMAN'S STORES.
53	VINEGAR in casks.
	II.—Raw materials and produce and articles mainly unmanufactured—
	METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.
54	IRON OR STEEL, old.
	WOOD AND TIMBER.
55	FIREWOOD.
	III.—Articles wholly or mainly manufactured—
	CHEMICALS, DRUGS AND MEDICINES.
56	COPPERAS, green.
	HARDWARE, IMPLEMENTS AND INSTRUMENTS.
57	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by or under the orders of a railway company.
	MACHINERY.
58	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire engines, and other machines in which the prime-moyer is not separable from the operative parts.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART III—*contd.*

Articles which are liable to duty at 2½ per cent. *ad valorem*—contd.

No.	Names of Articles.
	MACHINERY—*contd.*
	MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery.
	Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.
	Note.—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under No. 17, No. 18 and No. 19.
	METALS—IRON AND STEEL.
59	IRON, angle.
	,, bar, rod and channel, including channel for carriages.
	,, pig.
	,, rice bowls.
60	IRON OR STEEL, anchors and cables.
	,, ,, beams, joists, pillars, girders, screw piles, bridge work and other such descriptions of iron or steel, imported exclusively for building purposes; including also ridging, guttering and continuous roofing.
	,, ,, bolts and nuts, including hook-bolts and nuts for roofing.
	,, ,, hoops and strips.
	,, ,, nails, rivets and washers, all sorts.
	,, ,, pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.
	,, ,, rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-boxes, clips and tie-bars.
	,, ,, sheets and plates, all sorts, excluding discs and circles which are dutiable under No. 104.
	,, ,, wire, including fencing wire and wire-rope, but excluding wire-netting which is dutiable under No. 104.
61	STEEL, angle.
	,, bar, rod, and channel, including channel for carriages.
	,, cast including spring blistered and tub steel.
	,, ingots, blooms, billets and slabs.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART III—*concld.*

Articles which are liable to duty at 2½ per cent. *ad valorem*—concld.

No.	Names of Articles.
	METALS OTHER THAN IRON AND STEEL.
62	LEAD sheets, for tea-chests.
	RAILWAY PLANT AND ROLLING STOCK.
63	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing. Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty and also such tramways as the Governor General in Council may, by notification in the *Gazette of India*, specifically include therein. Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways and are, owing to their shape or to other special quality, not adapted for any other purpose.
	MISCELLANEOUS.
64	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines, and paging and numbering machines, but excluding paper (*see* No. 106).
65	RACKS for the withering of tea leaf.
66	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.
67	TEA-CHESTS of metal or wood whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART IV.

Articles which are liable to duty at 7½ per cent. *ad valorem.*

No.	Names of Articles.
	I.—Food, Drink and Tobacco—
	FISH.
68	FISH, excluding salted fish (*see* No. 30).
69	FISHMAWS, including singally and sozille, and sharkfins.
	FRUITS AND VEGETABLES.
70	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.
	GRAIN, PULSE AND FLOUR.
71	FLOUR.
	PROVISIONS AND OILMAN'S STORES.
72	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (*see* No. 53).
	SPICES.
73	SPICES, all sorts.
	SUGAR.
74	CONFECTIONERY.
	TEA.
75	TEA.
	OTHER FOOD AND DRINK.
76	COFFEE.
77	All other sorts of Food and Drink not otherwise specified.
	II—Raw materials and produce and articles mainly unmanufactured—
	GUMS, RESINS AND LAC.
78	GUMS, RESINS AND LAC, all sorts.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART IV—*contd.*

Articles which are liable to duty at 7½ per cent. *ad valorem*—contd.

No.	Names of Articles.
	METALLIC ORES.
79	METALLIC ORES, all sorts.
	OILS.
80	All sorts of animal, essential, mineral, and vegetable non-essential OILS, excluding petroleum as defined in No. 44, but including— Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes; and Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is proved to satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.
	SEEDS.
81	SEED, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India (*see* No. 4).
	TALLOW, STEARINE AND WAX.
82	TALLOW AND STEARINE, including grease and animal fat, and wax of all sorts, not otherwise specified.
	TEXTILE MATERIALS.
83	TEXTILE MATERIALS, the following :— Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.
	WOOD AND TIMBER.
84	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.
	MISCELLANEOUS.
85	CANES AND RATTANS.
86	COWRIES AND SHELLS.
87	IVORY, unmanufactured.
88	PRECIOUS STONES AND PEARLS, unset.
89	All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART IV—*contd.*

Articles which are liable to duty at 7½ per cent. *ad valorem*—contd.

No.	Names of Articles.
	III.—Articles wholly or mainly manufactured—
	APPAREL.
90	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 9, and silver thread (*see* No. 50).
	ARMS, AMMUNITION AND MILITARY STORES.
91	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.
	CARRIAGES AND CARTS.
92	CARRIAGES AND CARTS, including motor cars, motor cycles and motor wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof.
	CHEMICALS, DRUGS AND MEDICINES.
93	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.
	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS
94	CLOCKS AND WATCHES and parts thereof.
95	CUTLERY.
96	ELECTRO-PLATED WARE.
97	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.
98	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof not otherwise specified.
	DYES AND COLOURS.
99	DYEING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.

SCHEDULE II—IMPORT TARIFF—*contd.*

PART IV—*contd.*

Articles which are liable to duty at 7½ per cent. *ad valorem*—contd.

No.	Names of Articles.
	FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.
100	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.
	GLASSWARE AND EARTHENWARE.
101	GLASS AND GLASSWARE, all sorts, Chinese and Japanese ware lacquered ware, earthenware, China and porcelain.
	HIDES AND SKINS AND LEATHER.
102	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
	MACHINERY.
103	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour.
	METALS—IRON AND STEEL.
104	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.
	METALS OTHER THAN IRON AND STEEL.
105	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.
	PAPER, PASTEBOARD AND STATIONERY.
106	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHE, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspaper for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (*see* No. 22).

SCHEDULE II—IMPORT TARIFF—*contd.*

PART IV—*contd.*

Articles which are liable to duty at 7½ per cent. *ad valorem*—contd.

No.	Names of Articles.
	YARNS AND TEXTILE FABRICS.
107	YARNS AND TEXTILE FABRICS, that is to say :— Flax, twist and yarn, and manufacture of flax ; Haberdashery and millinery ; Hemp manufactures ; Hosiery, excluding cotton hosiery (*see* No. 51) ; Jute, twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (*see* No. 24) ; Silk yarn, noils, and warps, silk thread, silk piece-goods, and other manufacture of silk ; Woollen yarn, knitting wool, and other manufactures of wool including felt ; All other sorts of yarns and textile fabrics, not otherwise specified.
	MISCELLANEOUS.
108	ART, works of, excluding those specified in No. 25.
109	BRUSHES AND BROOMS.
110	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles and all other sorts of building and engineering materials not otherwise specified.
111	CANDLES.
112	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.
113	FIREWORKS.
114	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.
115	IVORY, manufactured.

SCHEDULE II—IMPORT TARIFF—*concld.*

PART IV—*concld.*

Articles which are liable to duty at 7½ per cent. *ad valorem*—concld.

No.	Names of Articles.
116	JEWELLERY AND JEWELS, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (*see* No. 50.)
117	MATCHES.
118	MATS AND MATTING.
119	OIL CAKES.
120	OIL CLOTH AND FLOOR CLOTH.
121	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming component part of any article including in Nos. 58 and 63.
122	PERFUMERY, excluding perfumed spirits (*see* No. 34).
123	PITCH, TAR AND DAMMER.
124	POLISHES AND COMPOSITIONS.
125	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture-cards.
126	RUBBER tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified.
127	SMOKERS' REQUISITES, excluding tobacco (*see* Nos. 40 to 42).
128	SOAP.
129	STARCH AND FARINA.
130	STONE AND MARBLE, and articles made of stone and marble.
131	TOILET REQUISITES, not otherwise specified.
132	TOYS, playing cards and requisites for games and sports.
133	UMBRELLAS, including parasols and sunshades, and fittings therefore.
134	All other articles wholly and mainly manufactured, not otherwise specified.
	IV.—Miscelleneous and unclassified—
135	CORAL.
136	FODDER, bran and pollards.
137	All other articles not otherwise specified, including articles imported by post.

SCHEDULE III.—EXPORT TARIFF.

No.	Names of Articles.	Per	Rate of duty. Rs.	A.
	JUTE, other than Bimlipatam jute.			
1	RAW JUTE—			
	(1) Cuttings	Bale of 400 lbs.	0	10
	(2) Rejections	" " "	1	8
	(3) All other description...	" " "	2	4
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings for other goods—			
	(1) Sacking, (cloth, bags, twist, yarn, rope and twine.)	Ton of 2,240 lbs.	10	0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.	" " "	16	0
	RICE.			
3	RICE husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	India maund of 82½ lbs. avoirdupois weight.	0	3
	TEA.			
4	TEA	100 lbs.	1	8

SCHEDULE II.

REPEALS.

(See Section 5).

No.	Year.	Short Title.	Extent of Repeal.
VIII	1878	The Sea Customs Act, 1878 ...	Section 22 so far as it relates to this Act.
III	1896	The Indian Tariff Act (1894) Amendment Act, 1896.	The whole.
VIII	1910	The Indian Tariff (Amendment) Act, 1910.	The whole.
VI	1911	The Indian Tariff (Amendment) Act, 1911.	The whole.
XVII	1914	The Second Repealing and Amending Act, 1914.	The entry in the *first* schedule regarding the Indian Tariff Act, 1894.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to revise the Indian Tariff Act of 1894 so as to enable the Government of India to obtain increased revenue from customs duties. It is proposed to raise to 7½ per cent. the general tariff rate of 5 per cent. on imported articles, which has remained unchanged since 1894; to enhance to 2½ per cent. the present privileged rate of one per cent. applicable to certain descriptions of iron and steel, and to impose import duties on a number of articles now free of duty. This will involve a considerable reduction in the articles which now appear in the free list. But, on the other hand, the free list in the new Tariff Schedule will include certain articles which have hitherto been exempted under executive orders only.

2. It is also proposed to make special increases in the duties applicable to arms and ammunition, beer, wines and spirits; cigar, and cigarettes and other manufactured tobacco; sugar; silver plate, and other silver manufactures.

3. The increase in the rate now applicable to arms and ammunition from 10 per cent. *ad valorem* to 20 per cent. is proposed on general and political grounds. It is not intended to alter the existing specific duties on certain items included under this head; but the Import Schedule provides that any article included in these items on which a specific duty is imposed shall pay, whichever is greater, the specific duty or duty at the rate of 20 per cent. *ad valorem*. The present duty on ale, beer, porter and cider is 3 annas per gallon, and it is proposed to raise this to 4½ annas per gallon. A similar increase in the excise rate on beer produced in India is contemplated. The rates relating to spirits are recast in the Bill, partly to carry out the general policy of enhancement, and partly to avoid certain administrative difficulties which have arisen in connection with the treatment prescribed in 1910 for the assessment of liqueurs, cordials, perfumed spirits and toilet preparations. The rate for potable spirits will be raised to the level of the English rates, and the increase in the rate on denatured spirits follows the analogy of the increase in the general import tariff. It is also

proposed to withdraw the preferential rate of Rs. 7-13-0 per proof gallon on spirits used in drugs, medicines or chemicals. The quantitative rate on cigars and cigarettes is to be replaced by an *ad valorem* rate of 50 per cent. This will raise to some extent the incidence of taxation on the cheaper and increase it materially on the dearer brands; will remove certain practical difficulties in applying the present quantitative rates and will add to the revenue An increase in the rate of manufactured tobacco, other sorts, is proposed on the analogy of the increase in the case of cigars. The object of the increased duty on silver plate and other silver manufactures is to remove the present anomalous position under which Indian silversmiths and Indian manufacturers of silver thread and silverware are penalised through having to pay the special rate for silver on the raw material, while the imported manufactured article pays duty at the general 5 per cent. rate.

4. It is also proposed to levy export duties on jute and tea.

5. The Bill will, if passed into law, give effect to the above increases in and modifications of the existing duties from the 1st March, the date of its introduction.

6. This opportunity is being used to amend the Tariff and Sea Customs Acts in certain respects where experience has shown that amendment is desirable. In order to secure greater flexibility in the fixing of tariff values both in the interests of trade and of Government, tariff values will be omitted from the new Schedules and will in future in all cases be fixed by notification. Power will also be expressly taken to fix different tariff values for different classes or descriptions of the same article. The Import Schedule will also be re-arranged so as to group the different articles separately either in the free list or under the rates of duty to which they are respectively liable, an arrangement which for administrative purposes is more suitable than that pursued hitherto.

W. S. MEYER.

23rd February 1916.

No. 384/65/D of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 10th March 1916.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Delhi.

SIR,—Under instructions from the Committee of this Chamber, I have the honour to address you in connection with the recent amendment of the Indian Tariff Act, whereby it has been decided to levy an import duty of 7 per cent. on pearls.

2. My Committee are of opinion that the imposition of this duty will have the effect of diverting from India the trade in pearls; that the work of sorting, cleaning, drilling and stringing which is now done in India will be transferred to certain Gulf Ports and that the pearls will then be despatched direct to the world's markets, the principal of which are London and Paris. It is felt there can be no reasonable doubt but that India will lose this valuable trade if the duty under the new Act be enforced and there will also follow as a natural corollary, loss of employment to the many people at present engaged in treating and sorting pearls, and loss of business to the exporting houses and the banks that finance this branch of trade. Further if this Chamber's conviction be realized and trade is diverted the object of Government in levying this tax will be defeated.

3. My Committee observe that provided these goods can be identified as having paid Import Duty, a refund of 7/8ths of the duty paid can be claimed on re-export under Section 42 of the Sea Customs Act, but they respectfully submit it will be quite impossible to satisfy the Custom Authorities when a claim for drawback is presented.

4. My Committee also submit that correct valuation for the purposes of Import Duty would be as impossible as identification for drawback. This is largely due to the fact that the realisable value of a pearl is determined much more often than not by a special demand for a particular specimen than by actual weight

and quality, and that there is no one known to the trade either here or in Europe who is competent to say what the realisable value of a pearl is.

5. I am also to state my Committee are strongly of opinion that the imposition of this tax will lead to the smuggling of pearls on a large scale which it would be impossible to detect.

6. It is understood that pearls have already arrived and are being detained by the Customs, the method of valuation not having yet been determined. It is therefore very desirable that an early decision be arrived at and I am to express a hope that in the light of the facts submitted the Government of India will be pleased to avail itself of the powers conferred by Section 23 of the Sea Customs Act and wholly exempt pearls from payment of the new duty.—I have, etc.,

M. N. HOGG,
Deputy Chairman.

R. E. GREGOR-PEARSE,
Secretary.

TELEGRAM, DATED DELHI, 16TH MARCH 1916.

FROM—The Commerce and Industry Department of the Government of India.

To—The Chamber of Commerce, Bombay.

2105./W. Your letter 384, dated tenth March. Notification issues to-day exempting pearls unset from payment of import duty.

No. 3022 OF 1916.

REVENUE DEPARTMENT.
BOMBAY CASTLE, 17th March 1916.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to state that the Government of India have decided to abolish the 7½ per cent. *ad valorem* duty on pearls, unset, and to admit their import free of duty.—I have, etc.,

J. A. POPE,
Under Secretary to Government.

APPENDIX M-2.

DUTY ON LOCALLY MANUFACTURED RECTIFIED SPIRIT.

No. A/4302 of 1916-1917.

EXCISE DEPARTMENT,

BOMBAY, *9th October* 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I have the honour to inform you that the Government of India are at present considering a proposal made by the Government of Bombay, whether selected local industries which are seeking to replace imported chemicals by local manufacture should be allowed to purchase Indian manufactured Rectified Spirit for use in industrial processes free or at a reduced rate of duty of 7½ per cent. *ad valorem*, instead of paying the present rate of duty at Rs. 11-4-0 per gallon, L. P. It is understood that a similar policy has been adopted in the United Kingdom, subject to certain restrictions, but the concession of the free use of pure spirit in that country applies only to manufactures in which it can be shown to the satisfaction of the Commissioners of Customs and Excise that the use of denatured spirit would be unsuitable or deleterious. I would, therefore, request you to be favoured with the expression of the views of your Chamber in the matter.

2. I would also request you to furnish me with the information on the following points, if available:—

(1) What are the industries in which Indian Rectified Spirit is used or can be used, or in which imported chemicals are replaced or can be replaced by those of local manufacture by the use of Indian Rectified Spirit?

(2) What are the names of the firms or individuals who are conducting those industries or likely to conduct them?

(3) What would be the quantity of Rectified Spirit used or likely to be used per annum by each firm or individual referred to in (2) above ?

(4) In the industries referred to in (1) above, would denatured spirit be unsuitable or deleterious ?

(5) Would it be necessary, to impose any safeguards to prevent the misuse of such a concession ? If so, what should they be ?

3. I would request you to send me a reply by the 31st instant.—I have, etc.

W. C. SHEPHERD,
Collector of Bombay.

No. 1580/127/S of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 10th November 1916.

W. C. SHEPHERD, Esq., B.A., I.C.S.,
COLLECTOR OF BOMBAY,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. A/4302, dated 9th ultimo, regarding the duty on local manufactured rectified spirit, and to state in reply my Committee regret they have been unable to obtain much information that is likely to be of use to you. On the broad question however they are strongly in favour of every possible concession being given which will help in the promotion and extension of local industries.

2. Indian rectified spirit could be used with advantage in the manufacture of ether and of essential oils for flavouring and perfumery purposes and for these businesses denatured alcohol would not be suitable. It would be an advantage if recognized analysts and concerns which require to use absolute alcohol for analytical or preserving purposes could be allowed to secure their requirements of pure alcohol under such restrictions or guarantees as

may be considered necessary. For analytical and preserving purposes the quantities required would be small and a letter of guarantee from the users (who would, doubtless, be persons or concerns of some standing) would probably be sufficient. For industrial purposes the quantities of alcohol used would be considerable and therefore in addition to a letter of guarantee, periodical returns showing the quantities received and the method of disposal might perhaps be necessary.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX M-3.

TARIFF REVISION.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

CUSTOMS.

NOTIFICATION.

DELHI, the 16th December 1916.

In exercise of the powers conferred by Section 3 of the Indian Tariff Act, 1894 (VIII of 1894), as subsequently amended and in supersession of the Notification of the Government of India in the Commerce and Industry Department, No. 2473, dated the 1st April 1916, the Governor General in Council is pleased to fix, with effect from the 1st January 1917, for the articles specified in column 2 of the schedule hereto annexed, the tariff values stated in column 4 of the said schedule.

A. H. LEY,
Secretary to the Government of India.

SCHEDULE IV.—(IMPORT TARIFF).

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	I.—Food, Drink and Tobacco.		Rs. a.	
	FISH.			
1	FISH, SALTED, wet or dry	Indian md. of 82⅔ lbs. avoirdupois weight	.....	Such rate or rates of duty not exceeding twelve annas as the Governor General in Council may, by notification in the *Gazette of India* from time to time prescribe.
2	FISHMAWS, including singally and sözille, and sharkfins.	...	*Ad valorem*	7½ per cent.
3	FISH, excluding salted fish (see No. 1)	...	,,	7½ ,,
	FRUITS AND VEGETABLES.			
4	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved—			7½ per cent.
	Almonds without shell	cwt.	80 0	,,
	,, in the shell	,,	22 0	,,
	,, (kágazi) { Persian ... / European	,,	75 0	,,
		,,	45 0	,,
	Cashew or cajoo kernels... ...	,,	25 0	,,
	Cocoanuts, Straits	thousand	75 0	,,
	,, other	,,	50 0	,,
	,, kernel (khopra) ...	cwt	20 0	,,
	Currants	,,	38 0	,,
	Dates, dry, in bags	,,	7 12	,,
	,, wet ,, baskets and bundles ...	,,	5 8	,,
	,, ,, in pots, boxes, tins and crates	,,	9 0	,,
	Figs, Persian, dried	,,	18 0	,,
	Garlic	,,	8 0	,,
	Pistachio nuts	,,	60 0	,,
	Prunes, Bussora (álu-Bokhara)...	...	*Ad valorem*	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	1.—Food, Drink and Tobacco—*contd.*			
	FRUITS AND VEGETABLES—*contd.*		Rs. a.	
	Fruits and Vegetables all sorts, &c.—*contd.*			
	Raisins, black	...	*Ad valorem.*	7½ per cent.
	„ kishmish, Persian Gulf...	...	„	„
	„ Munakka „ „ ...	cwt.	11 0	„
	„ other sorts	...	*Ad valorem.*	„
	Walnuts, all descriptions ...	...	„	„
	All other sorts of fruits and vegetables, fresh, dried, salted or preserved.	...	„	„
	GRAIN, PULSE AND FLOUR.			
5	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (see No. 6)	...	*Ad valorem.*	2½ per cent.
6	FLOUR	...	„	7½ per cent.
	LIQUORS.			Rs. a. p.
7	ALE, Beer, and Porter	Imperial gallon or 6 quart bots.	...	0 4 6
8	CIDER and other fermented liquors.	„	...	0 4 6
9	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—			
	(*a*) Entered in such a manner as to indicate that the strength is not to be tested	„	...	14 10 0
	(*b*) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	...	11 4 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	I.—Food, Drink and Tobacco—*contd.*			Rs. a p.
	LIQUORS—*contd.*			
10	PERFUMED SPIRITS	Imperial gallon or 6 quart bottles.	...	18 12 0
11	SPIRIT, which has been rendered effectually and permanently unfit for human consumption.	...	*Ad valorem.*	7½ per cent.
12	All other sorts of SPIRIT	Imperial gallon or 6 quart bottles of the strength of London proof.	...	Rs. a. p. 11 4 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
13	WINES—			
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit	"	...	Rs. a. p. 4 6 0
	All other sorts of wines not containing more than 42 per cent. of proof spirit ...	"	...	1 12 0
	Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to "All other sorts of Spirit."			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	I.—Food, Drink and Tobacco—*contd.*		Rs a.	
	PROVISIONS AND OILMAN'S STORES.			
14	VINEGAR, in casks	...	*Ad valorem.*	2½ per cent.
15	PROVISIONS, OILMAN'S STORES, AND GROCERIES, all sorts, excluding vinegar in casks (see No. 14)—			
	Bacon	...	*Ad valorem.*	7½ per cent.
	Beef and Pork	...	„	„
	Bèche de mer	...	„	„
	Butter	lb.	1 8	„
	Cassava, Tapioca or Sago ...	cwt.	12 8	„
	Cheese	...	*Ad valorem.*	„
	China preserves in syrup ...	cwt. (nett)	30 0	„
	„ „ dry, candied ...	lb.	0 5	„
	Cocum	cwt.	5 8	„
	Ghi	„	70 0	„
	Margarine	...	*Ad valorem.*	„
	Vinegar, not in casks—			
	Persian	...	„	„
	Indian...	...	„	„
	All other sorts of provisions, oilman's stores and groceries ...	...	„	„
	SPICES.			
16	SPICES, all sorts—			
	Betelnuts, raw, whole, split, or sliced, from Goa ...	cwt.	13 0	„
	„ „ „ Straits	„	9 0	„
	„ sliced, raw or boiled, all other sorts, from Dutch East Indies	„	24 0	„
	„ whole, from Ceylon ...	„	11 8	„
	„ raw, split (sun-dried) from Ceylon ...	„	27 0	„
	„ all other sorts... ...	...	*Ad valorem.*	„
	Chillies, dry	cwt.	15 0	„
	Cloves	„	40 0	„
	„ exhausted	„	14 0	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation. Rs. a.	Duty.
	I.—Food, Drink and Tobacco—*contd.*			
	SPICES—*contd.*			
	Cloves stems and heads	cwt.	7 0	7½ per cent.
	„ in seeds, narlavang ...	„	13 0	„
	Ginger, dry	„	18 0	„
	Mace	lb.	1 6	„
	Nutmegs	„	0 5	„
	„ in shell	„	0 3	„
	Pepper, black	cwt.	44 0	„
	„ white	„	60 0	„
	All other sorts of spices	...	*Ad valorem.*	„
	SUGAR.			
17	CONFECTIONERY	...	*Ad valorem.*	„
18	SUGAR, all sorts, including Molasses and Saccharine produce of all sorts but excluding confectionery (see No. 17)—			
	Sugar, crystallised, beet	cwt.	16 12	10 per cent.
	„ „ and soft, refined in China ...	„	16 8	„
	„ „ „ „ from Japan.	„	16 0	„
	„ „ „ „ from Egypt.	„	16 0	„
	„ „ „ „ from Java, 23 Dutch standard and above.	„	16 4	„
	„ „ „ „ from Java, 16 to 22 Dutch standard.	„	14 8	„
	„ „ „ „ from Java, 15 Dutch standard and under.	„	12 0	„
	„ „ „ „ from Mauritius, equal to 16 Dutch standard and over.	„	16 4	„
	Molasses from Java	„	2 8	„
	„ „ other countries ...	„	2 8	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
	SUGAR—*contd.*			
	Sugar, all other sorts, including saccharine produce of all kinds	...	*Ad valorem.*	10 per cent.
	TEA.			
	TEA—			7½ per
19	TEA, black	lb.	0 12	cent.
	„ green	„	0 11	„
	OTHER FOOD AND DRINK.			
20	COFFEE	cwt.	50 0	„
21	HOPS	...	...	Free.
22	SALT	Indian maund of 82⅔ lbs. avoirdupois weight.	...	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
23	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces.	...	...	Free.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	I.—Food, Drink and Tobacco.—*concld.*			
	OTHER FOOD AND DRINK—*contd.*			
24	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	...	*Ad valorem.*	7½ per cent.
	TOBACCO.			
25	TOBACCO, unmanufactured	lb.	...	Rs. a. 1 0
26	CIGARS AND CIGARETTES	...	*Ad valorem.*	50 per cent.
27	All other sorts of TOBACCO, manufactured.	lb.	...	Rs. a. 1 8
	II.—Raw materials and produce and articles mainly unmanufactured.			
	COAL, ETC.			
28	COAL, COKE AND PATENT FUEL ...	ton.	...	0 8
	GUMS, RESINS AND LAC.			
29	GUMS, RESINS AND LAC, all sorts—			
	Copal	...	*Ad valorem.*	7½ per cent.
	Cutch and Gambier	cwt.	Rs. a. 30 0	„
	Gamboge	lb.	1 12	„
	Gum Ammoniac	cwt.	30 0	„
	„ Arabic	„	20 0	„
	„ Bdellium	...	*Ad valorem.*	„
	„ Benjamin, ras	cwt.	40 0	„
	„ „ cowrie	„	75 0	„
	„ Bysabol (coarse myrrh) ...	„	26 0	„
	„ Olibanum or frankincense..	„	12 0	„
	„ Persian (false)	„	10 0	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
	GUMS, RESINS AND LAC—*contd.*			
	Myrrh	cwt.	30 0	7½ per cent.
	Rosin	„	15 0	„
	All other sorts of Gums, Gum-resins, and articles made of gum or gum-resin.	...	*Ad valorem.*	„
	HIDES AND SKINS, RAW.			
30	HIDES AND SKINS, raw or salted ...	...	...	Free.
	METALLIC ORES, AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.			
31	IRON OR STEEL, old	cwt.	2 8	2½ per cent.
32	METALLIC ORES, all sorts	...	*Ad valorem.*	7½ per cent.
	OILS.			
33	PETROLEUM, including also naphtha and the liquids commonly known by the names of rock oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum, but excluding the following classes of petroleum.	Imperial gallon.	...	Rs. a p. 0 1 6
	PETROLEUM, which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes.	...	*Ad valorem.*	7½ per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
	OILS—concld.			
	PETROLEUM, which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.	...	*Ad valorem.*	7½ per cent.
34	All other sorts of animal, essential, mineral, and vegetable non-essential OILS—			
	Cocoanut oil	cwt.	26 0	,,
	All other sorts of oil	...	*Ad valorem.*	,,
	SEEDS.			
35	OIL-SEEDS, imported into British India by sea from the territories of any Native Prince or Chief in India.	...	...	Free.
36	SEEDS, all sorts, excluding oil-seeds specified in No. 35.	...	*Ad valorem.*	7½ per cent.
	TALLOW, STEARINE AND WAX.			
37	TALLOW AND STEARINE, including grease and animal fat, and Wax of all sorts, not otherwise specified.	...	*Ad valorem.*	,,
	TEXTILE MATERIALS.			
38	COTTON, raw	...	...	Free.
39	WOOL, raw	...	...	Free.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
	TEXTILE MATERIALS—*contd.*			
40	TEXTILE MATERIALS, the following:—			
	Silk waste and raw silk including cocoons:—			
	Bokhara	lb.	7 0	7½ per cent.
	Floss	...	*Ad valorem.*	,,
	Raw silk—Yellow Shanghai, including re-reeled,	lb.	5 8	,,
	,, from Indo-China, and places in China, other than Shanghai, including re-reeled.	,,	6 0	,,
	Mathow	,,	3 12	,,
	Panjam	,,	3 0	,,
	Persian	,,	4 8	,,
	Siam	,,	3 10	,,
	White Shanghai, Thonkoon or Duppion.	,,	3 8	,,
	,, ,, other kinds including re-reeled.	,,	6 0	,,
	,, other kinds of China, including re-reeled	,,	7 10	,,
	Waste and kachra ...	...	*Ad valorem.*	,,
	All other sorts, including cocoons.	...	,,	,,
	Raw Flax, Hemp, Jute and all other unmanufactured textile materials not otherwise specified.	...	,,	,,
	WOOD AND TIMBER.			
41	FIREWOOD	...	*Ad valorem.*	2½ per cent.
42	WOOD AND TIMBER, all sorts not otherwise specified, including all sorts of ornamental wood.	...	,,	7½ per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	11.—Raw materials and produce and articles, mainly unmanufactured—*contd.*		Rs. a.	
	MISCELLANEOUS.			
43	CANES AND RATTANS	...	*Ad valorem.*	7½ per cent.
44	COWRIES AND SHELLS, including Tortoise-shell—			
	Chanks—large shells, for cameos.	...	,,	7½ per cent.
	,, white, live	...	,,	,,
	,, ,, dead	...	,,	,,
	Cowras	...	,,	,,
	Cowries, bazar, common ...	cwt.	3 0	,,
	,, yellow, superior quality.	,,	5 0	,,
	,, Maldive	,,	7 0	,,
	,, Sankhli	,,	100 0	,,
	Mother-of-pearl, nacre	,,	28 0	,,
	Nakhla	,,	125 0	,,
	Tortoise-shell	lb.	11 0	,,
	,, nakh	,,	5 0	,,
	All other sorts, including articles made of shell, not otherwise described.	...	*Ad valorem.*	,,
45	IVORY Unmanufactured—			
	Elephants' grinders	cwt.	300 0	7½ per cent.
	,, tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points, each weighing 10 lbs. and over..	,,	850 0	,,
	Elephants' tusks (other than hollows, centres, and points) not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points, each weighing less than 10 lbs...	,,	750 0	,,
	Elephants' tusks, each less than 10 lbs. (other than hollows, centres, and points)	,,	400 0	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	II.—Raw materials and produce and articles mainly unmanufactured —*concld.*		Rs. a.	
	MISCELLANEOUS—*contd.*			
	Sea-cow or moye teeth, each not less than 4 lbs.	cwt.	200 0	7½ per cent.
	Sea-cow or moye teeth, each not less than 3 lbs. and under 4 lbs.	,,	170 0	,,
	Sea-cow or moye teeth, each less than 3 lbs.	,,	120 0	,,
	All other sorts unmanufactured not otherwise specified.	...	*ad valorem*	,,
46	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of soda, muriate of potash, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide and mineral superphosphates.	...	...	Free.
47	PRECIOUS STONES AND PEARLS, unset.	...	*ad valorem*	7½ per cent.
48	PULP OF WOOD, RAGS and other paper-making materials.	...	...	Free.
49	ALL OTHER RAW MATERIALS, and produce and articles mainly unmanufactured, not otherwise specified.	...	*ad valorem*	7½ per cent.
	III.—Articles wholly or mainly manufactured—			
	APPAREL.			
50	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty (No. 51) and silver thread (No. 90.)	...	*ad valorem*	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	APPAREL—*concld.*			
51	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	...	...	Free.
	ARMS, AMMUNITION AND MILITARY STORES.			
52	Subject to the exemptions specified in No. 55, ARMS, AMMUNITION AND MILITARY STORES, that is to say,—			Rs. a.
	(1) Firearms other than pistols, including gas and air guns and rifles.	each.	...	50 0
	(2) Barrels for the same, whether single or double.	,,	...	30 0
	(3) Pistols	,,	...	15 0
	(4) Barrels for the same, whether single or double.	,,	...	10 0
	(5) Main springs and magazine springs for firearms, including gas guns and rifles.	,,	...	8 0
	(6) Gun stocks and breech blocks.	,,	...	5 0
	(7) Revolver-cylinders, for each cartridge they will carry.	,,	...	2 8
	(8) Actions including skeleton and waster), breach bolts and their heads, cocking pieces, and locks (for muzzle-loading arms)	,,	...	1 8
	(9) Machines for making, loading or closing cartridges for rifled arms.	,,	...	10 0
	(10) Machines for capping cartridges for rifled arms.	,,	...	2 8
	Proviso 1.—No duty in excess of 20 per cent. *ad valorem* shall be levied upon any of the articles specified in items Nos. 1 to 10 of this entry when they are im-			

or 20 per cent. *ad valorem* whichever is higher.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
	ported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.			
	Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under items Nos. 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20 per cent. *ad valorem*; and if such Collector is satisfied as to the identity of the articles and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.			
53	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	...	*ad valorem*	20 per cent.
54	Subject to the exemptions specified in No. 55 all ARTICLES, other than those specified in entry No. 52, which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act (excluding springs used for air-guns which are dutiable as hardware, under No. 68), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cart-	...	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	ARMS, AMMUNITION AND MILITARY STORES—*concld.*			
	ridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be "ammunition" or "military stores" for the purposes of this Act.			
55	The following classes of ARMS, AMMUNITION AND MILITARY STORES :—	...	...	Free.
	(*a*) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 52 when they appertain to a fire-arm falling under the 1st or 3rd item and are fitted into the same case with such firearm ;			
	(*b*) Arms forming part of the regular equipment of an officer entitled to bear diplomatic, military, naval or police uniform ;			
	(*c*) A sword, a revolver, or a pair of pistols, when accompanying an officer of His Majesty's regular forces, or a commissioned officer of a volunteer corps or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	ARMS, AMMUNITION AND MILITARY STORES—*concld.*			
	officer is serving, to be imported by the officer for the purpose of his equipment; (*d*) Swords and revolvers which are certified by an Inspector General of Police to be part of the ordinary equipment of members of the Police force under his charge; (*e*) Swords forming part of the equipment of Indian commissioned officers of His Majesty's army; (*f*) Swords for presentation as army or volunteer prizes; (*g*) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service; (*h*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.			
	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.	...	*ad valorem*	7½ per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	CARRIAGES AND CARTS.			
57	CARRIAGES AND CARTS including motor-cars, motor cycles and motor-wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof.	...	*ad valorem*	7½ per cent.
	CHEMICALS, DRUGS AND MEDICINES.			
58	ANTI-PLAGUE SERUM...	...	...	Free.
59	COPPERAS, green	...	*ad valorem*	2½ per cent.
60	OPIUM and its alkaloids	Seer of 80 Tolas.	...	Rs. a. 24 0
61	QUININE and other alkaloids of cinchona.	...	...	Free.
62	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified—			
	Acid, sulphuric	...	*ad valorem*	7½ per cent.
	Alkali, Indian (sajji-khar) ...	cwt.	5 0	,,
	Alum	,,	10 8	,,
	Arsenic (China mansil)	,,	19 0	,,
	,, other sorts	...	*ad valorem*	,,
	Sal ammoniac	...	,,	,,
	Soda ash	cwt.	5 0	,,
	Soda Bicarbonate...	,,	6 0	,,
	Sulphate of copper	,,	38 0	,,
	Sulphur (brimstone), flour ...	,,	7 8	,,
	,, ,, roll ...	,,	7 8	,,
	,, ,, rough ...	...	*ad valorem*	,,
	All other sorts of chemical products and preparations not otherwise specified.	...	,,	,,
	Aloes, black	...	,,	,,
	,, Socotra	...	,,	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	CHEMICALS, DRUGS AND MEDICINES—*contd.*			
	Aloe-wood	...	*ad valorem*	7½ per cent.
	Asafœtida (hing)	cwt.	135 0	,,
	,, coarse (hingra) ...	,,	35 0	,,
	Atary, Persian	...	*ad valorem*	,,
	Banslochan (bamboo camphor)...	lb.	0 9	,,
	Brimstone (amalsara)	...	*ad valorem*	,,
	Calumba root	cwt.	8 0	,,
	Camphor, refined, other than powder	lb.	1 6	,,
	Camphor, in powder	...	*ad valorem*	,,
	Cassia lignea	cwt.	20 0	,,
	China root (chobchini), rough ...	,,	11 0	,,
	,, ,, ,, scraped...	,,	18 0	,,
	Cocaine	...	*ad valorem*	,,
	Cubebs	cwt.	90 0	,,
	Galangal, China	,,	12 0	,,
	Pellitory (akalkara)	...	*ad valorem*	,,
	Peppermint, crystals	...	,,	,,
	Salep	cwt.	180 0	,,
	Senna leaves	...	*ad valorem*	,,
	Storax, liquid (rosè mellos or salaras)	cwt.	80 0	,,
	All other sorts of drugs, medicines and narcotics	...	*ad valorem*	,,
	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
63	The following AGRICULTURAL IMPLEMENTS, when constructed so that they can be worked by manual or animal power; namely, winnowers, threshers, mowing and reaping machines, elevators, seedcrushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows; clod-crushers, seed-drills, hay-tedders and rakes.	...	...	Free.
64	CLOCKS AND WATCHES, and parts thereof.	...	*ad valorem*	7½ per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	III.—Articles wholly or mainly manufactured—*contd.*			
	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
65	CUTLERY	...	*ad valorem*	7½ per cent.
66	The following DAIRY APPLIANCES, when constructed so that they can be worked by manual or animal power, namely, cream separators milk sterilizing or pasteurizing plant, milk ærating and cooling apparatus, churns, butter dryers, and butter workers.	...	...	Free.
67	ELECTROPLATED WARE	...	*ad valorem*	7½ per cent.
68	HARDWARE, IRONMONGERY AND TOOLS all sorts, not otherwise specified.	...	„	„
69	INSTRUMENTS, APPARATUS, AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	...	...	Free.
70	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof, imported by or under the orders of a railway company.	...	*ad valorem*	2 per cent.
71	WATER LIFTS, SUGAR MILLS, OIL PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.	...	...	Free.
72	All other sorts of IMPLEMENTS, INSTRUMENTS APPARATUS AND APPLIANCES, and parts thereof not otherwise specified.	...	*ad valorem*	7½ per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty
	III.—Articles wholly or mainly manufactured—*contd.*	c	Rs. a.	
	DYES AND COLOURS.			
73	DYEING AND TANNING SUBSTANCES, all sorts, and PAINTS AND COLOURS and painters' materials, all sorts—			
	Alizarine dye, dry, 40 per cent...	lb.	20 0	7½ per cent.
	" " " 50 " ...	"	22 0	"
	" " " 60 " ...	"	24 0	"
	" " " 70 " ...	"	26 0	"
	" " " 80 " ...	"	28 0	"
	" " " 100 " ...	"	30 0	"
	" moist, 10 " ...	"	3 8	"
	" " " 16 " ...	"	5 8	"
	" " " 20 " ...	"	7 0	"
	Aniline " "	"	3 8	"
	" " dry	"	7 0	"
	" salts...	...	*ad valorem*	"
	Avar bark	cwt.	3 12	"
	Buzgand (gulpista)	...	*ad valorem*	"
	Cochineal	lb.	1 10	"
	Gallnuts (myrabolams)	...	*ad valorem*	"
	" Persian	cwt.	100 0	"
	Madder or manjit	...	*ad valorem*	"
	Orchilla weed	...	"	"
	Sappan wood and root	...	"	"
	Turmeric	...	"	"
	All other sorts of dyeing and tanning materials	...	"	"
	Lead, red, dry	cwt.	34 0	"
	" white, dry	"	35 0	"
	Ochre, other than European, all colours.	"	2 0	"
	Paints, composition	...	*ad valorem*	"
	" patent driers	...	"	"
	Turpentine	Imperial gallon.	3 8	"
	Verdigris	...	*ad valorem*	"
	Vermilion, Canton	box of 90 bundles.	325 0	"
	Zinc, white, dry	...	*ad valorem*	"
	All other sorts of paints, colours and painters' materials not otherwise specified, including glue and putty.	...	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.			
74	FURNITURE, CABINETWARE, and all manufactures of wood not otherwise specified.	...	*ad valorem*	7½ per cent.
	GLASSWARE AND EARTHENWARE.			
75	GLASS AND GLASSWARE, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, China and porcelain.	...	*ad valorem*	7½ per cent.
	HIDES, SKINS AND LEATHER.			
76	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.	...	*ad valorem*	7½ per cent.
	MACHINERY.			
77	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam rollers, fire engines and other machines in which the prime-mover is not separable from the operative parts			
	MACHINERY and component parts thereof, meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery.	....	*ad valorem*	2½ per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	III.—Articles wholly or mainly manufactured—*contd.*			
	MACHINERY—*contd.*			
	Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.			
	Note.—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under Nos. 78, 79 and 80.			
78	MACHINERY AND COMPONENT parts thereof as defined in No. 77 imported by the owner of a cotton Spinning or weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill.	...	....	Free.
79	The following ARTICLES USED IN THE MANUFACTURE OF COTTON, namely, bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings, and weft forks.	...	...	Free.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	MACHINERY—*concld.*			
80	DRAWING-IN-FRAMES imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton.	...	...	Free.
81	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour.	...	*ad valorem*	7½ per cent.
	METALS, IRON AND STEEL.			
82	IRON—			
	ANGLE—			
	Angle, T, Lowmoor or Swedish and similar qualities	...	*ad valorem*	2½ per cent.
	„ other than Lowmoor or Swedish and similar qualities.	ton	250 0	„
	„ other than Lowmoor or Swedish and similar qualities, if galvanized, tinned, or lead coated.	...	*ad valorem*	„
	All other sorts	...	„	„
	BAR, ROD AND CHANNEL INCLUDING CHANNEL FOR CARRIAGES—			
	Bar Lowmoor and similar qualities.	...	*ad valorem*	„
	„ Swedish and similar qualities	ton	320 0	„
	„ „ „ „ „ nail-rod, round-rod and square under ½ inch in diameter.	„	320 0	„
	„ Swedish and charcoal, if galvanized, tinned, or lead coated.	...	*ad valorem*	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	METALS, IRON AND STEEL—*contd.*			
	Bar other kinds	ton.	250 0	2½ per cent.
	" " " nail-rod, round-rod and square under ½ inch in diameter.	"	260 0	"
	" " " if galvanized, tinned or lead coated.	...	*ad valorem*	"
	Channel, including channel for carriages.	...	"	"
	All other sorts	...	"	"
	PIG	...	"	"
	RICE BOWLS	...	"	"
83	IRON OR STEEL—			
	ANCHORS AND CABLES	...	*ad valorem*	"
	BEAMS, JOISTS, pillars, girders, screw-piles, bridge work and other such descriptions of iron or steel imported exclusively for building purposes; including also ridging, guttering and continuous roofing.	...	"	"
	BOLTS and nuts, including hook bolts and nuts for roofing.	...	"	"
	HOOPS AND STRIPS—			
	Hoops, Lowmoor or Swedish and similar qualities.	...	"	"
	" other than Lowmoor or Swedish, if galvanized, tinned, or lead coated.	...	"	"
	" other kinds	ton.	280 0	"
	Strips, Lowmoor or Swedish and similar qualities.	...	*ad valorem*	"
	" if galvanized, tinned, lead coated, aluminium coated, chequered or planished.	...	"	"
	" other kinds	ton.	250 0	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	METALS, IRON AND STEEL—*contd.*			
	IRON OR STEEL—*contd.*			
	NAILS, RIVETS AND WASHERS, ALL SORTS—			
	Iron nails, rose, wire and flat-headed.	cwt.	20 0	2½ per cent.
	„ „ other kinds, including galvanized, tinned or lead coated.	...	*ad valorem*	„
	Steel „ all sorts	...	„	„
	Rivets and Washers, iron or steel.	...	„	„
	PIPES AND TUBES, and fittings therefore, such as bends, boots, elbows, tees, sockets, flanges and the like.	...	„	„
	RAILS, CHAIRS, sleepers, bearing and fish plates, spikes (commonly known as dog spikes) switches, and crossings, other than those described in No. 94, also lever boxes, clips, and tie bars.	...	„	„
	SHEETS AND PLATES, all sorts excluding discs and circles which are dutiable under No. 85.			
	Sheets and plates, Lowmoor and similar qualities.	...	„	„
	Sheets and plates, Lowmoor and charcoal.	...	„	„
	Sheets and plates, Swedish and charcoal, if galvanized, tinned or lead coated.	...	„	„
	Plates, other kinds, above ⅛ inch thick.	ton.	300 0	„
	Sheets, other kinds, up to ⅛ inch thick.	„	310 0	„
	Sheets (other than corrugated, and plates, other kinds, if galvanized, tinned, lead coated, aluminium coated, chequered or planished.	...	*ad valorem*	„
	Sheets, corrugated, galvanized or black.	ton.	300 0	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	METALS, IRON AND STEEL—*contd.*			
	IRON OR STEEL—*contd.*			
	WIRE, including fencing wire and wire rope, but excluding wire-netting (which is dutiable under No. 85).	...	*ad valorem*	2½ per cent.
84	STEEL—			
	ANGLE—			
	Angle, T	ton.	250 0	,,
	,, ,, if galvanized, tinned or lead coated.	...	*ad valorem*	,,
	,, ,, all other sorts... ...	...	,,	,,
	BAR, ROD, AND CHANNEL, including channel for carriages—			
	Bar (other than cast steel) ...	ton.	250 0	,,
	,, Swedish and similar qualities nail-rod, round-rod, and square, other than Swedish or similar qualities, under ½ inch in diameter.	...	*ad valorem*	,,
		ton.	260 0	,,
	,, galvanized, tinned, lead coated, planished or polished.	...	*ad valorem*	,,
	,, all other sorts	...	,,	,,
	Channel including channel for carriages.	...	,,	,,
	CAST including spring, blistered and tub steel.	...	,,	,,
	INGOTS, BLOOMS, BILLETS AND SLABS.	...	,,	,,
85	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified—			
	Iron or steel cans or drums, when imported containing petroleum, which is separately assessed to duty under No. 33, namely :—			
	Iron or steel cans, tinned, other than petrol tins of two gallons capacity.	can.	0 3½	7½ per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	METALS, IRON AND STEEL—*contd.*			
	STEEL—*contd.*			
	Iron or steel cans or drums not tinned, of two gallons capacity.	can.	0 2	7½ per cent.
	Iron or steel drums of four gallons capacity—			
	(*a*) with faucet caps.	drum	1 0	,,
	(*b*) ordinary.	,,	0 8	,,
	Iron or steel, all other sorts, including discs or circles and wire-netting.	...	*ad valorem*	,,
	METALS, OTHER THAN IRON AND STEEL.			
86	CURRENT SILVER, NICKEL, BRONZE, AND COPPER COIN of the Government of India.	...	...	Free.
87	GOLD BULLION AND COIN	...	...	Free.
88	LEAD, sheets, for tea-chests	...	*ad valorem*	2½ per cent.
				Rs. a.
89	SILVER, BULLION OR COIN, not otherwise specified (*See* Nos. 86 and 136)	ounce	...	0 4
90	SILVER PLATE, SILVER THREAD and wire, and SILVER MANUFACTURES, all sorts.	...	*ad valorem*	15 per cent.
	Provided that where the silver contained in an article can be ascertained, or where an official or recognized certificate of assay, in such form as the Government of India may prescribe, is presented showing the amount of silver contained in an article, the Collector of customs shall levy duty at the rate of 4 annas per ounce on the amount of Silver so determined, and at the rate of 7½ per cent. *ad valorem* on the difference between the value of such silver calculated at the market value of silver and the real value of the article.			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	METALS, OTHER THAN IRON AND STEEL—*contd.*			
91	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified—			
	Brass, orsidue and leaves, European.	...	*ad valorem*	7½ per cent.
	„ „ „ China ...	...	„	„
	„ patent or yellow metal, sheets and sheathing weighing 1 lb. or above, per square foot, and braziers, and plates.	cwt.	85 0	„
	„ patent or yellow metal, (old.)	„	40 0	„
	„ sheets, flat or in rolls, and sheathing weighing less than 1 lb. per square foot.	...	*ad valorem*	„
	„ wire	...	„	„
	„ all other sorts	...	„	„
	Copper, bolt and bar, rolled ...	...	„	„
	„ braziers, sheets, plates and sheathing.	cwt.	84 0	„
	„ nails and composition nails.	...	*ad valorem*	„
	„ old	cwt.	50 0	„
	„ pigs, tiles, ingots, cakes, bricks and slabs.	„	80 0	„
	„ China, white, copperware	lb.	2 4	„
	„ foil or dankpana, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	5 8	„
	„ foil or dankpana, coloured, 10 to 11 in × 4 to 5 in.	„	6 0	„
	„ wire, including phosphor-bronze.	...	*ad valorem*	„
	„ all other sorts, unmanufactured and manufactured except current coin of the Government of India, which is free.	...	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	METALS, OTHER THAN IRON AND STEEL—*contd.*			
	German silver	...	*ad valorem*	7½ per cent.
	Gold leaf	...	,,	,,
	Lametta	...	,,	,,
	Lead, all sorts (except sheets for tea chests).	...	,,	,,
	Quicksilver	lb.	3 4	,,
	Shot, bird	cwt.	34 0	,,
	Tin, block...	,,	140 0	,,
	,, foil, and other sorts ...	...	*ad valorem*	,,
	Zinc or spelter, nails	...	,,	,,
	,, ,, tiles or slabs, soft	cwt.	100 0	,,
	,, ,, ,, ,, hard	,,	75 0	,,
	,, ,, all other sorts including boiler tiles.	...	*ad valorem*	,,
	All other sorts of metals and manufactures thereof.	...	,,	,,
	PAPER, PASTEBOARD AND STATIONERY.			
92	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	...	...	Free.
93	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHE, PASTEBOARD, MILLBOARD, AND CARDBOARD all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet form; including also wastepaper and old newspapers for packing; but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post.	...	*ad valorem*	7½ per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			Rs. a.	
	III.—Articles wholly or mainly manufactured—*contd.*			
	RAILWAY PLANT AND ROLLING STOCK.			
94	RAILWAY MATERIAL for permanent-way and rolling stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by or under the orders of a railway company, namely, cranes, water cranes, water tanks and standards, wire and other materials for fencing. Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of his Majesty and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein. Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways and are, owing to their shape or to other special quality, not adapted for any other purpose.	...	*ad valorem*	2½ per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	YARNS AND TEXTILE FABRICS.			
95	COTTON TWIST AND YARN and COTTON SEWING OR DARNING THREAD.	...	...	Free.
96	COTTON piece-goods, hosiery, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	...	*ad valorem*	3½ per cent.
97	SECOND-HAND OR USED GUNNY BAGS made of jute.	...	...	Free.
98	YARNS AND TEXTILE FABRICS, that is to say:—			
	Flax, twist and yarn and manufactures of flax.	...	*ad valorem*	7½ per cent.
	Haberdashery and millinery ...	...	,,	,,
	Hemp manufactures	...	,,	,,
	Hosiery, excluding cotton hosiery (*see* No. 96).	...	,,	,,
	Jute twist and yarn and jute manufactures excluding second-hand or used gunny bags (*see* No. 97.)	...	,,	,,
	Silk yarn, noils, and warps, silk thread, silk piece-goods and other manufactures of silk.	...	,,	,,
	Woollen yarn, knitting wool and other manufactures of wool including felt.	...	,,	,,
	All other sorts of yarns and textile fabrics, not otherwise specified.	...	,,	,,
	MISCELLANEOUS.			
99	ART, the following works of :—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.	...	...	Free.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	MISCELLANEOUS—*contd.*			
100	ART, works of, excluding those specified in No. 99.	....	*ad valorem*	7½ per cent.
101	BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music, and manuscripts	...	...	Free.
102	BRUSHES AND BROOMS	...	*ad valorem*	7½ per cent.
103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.	...	,,	,,
104	CANDLES	...	,,	,,
105	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.	...	,,	,,
106	FIREWORKS	...	,,	,,
107	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels.	...	,,	,,
108	IVORY, manufactured	...	,,	,,
109	JEWELLERY AND JEWELS, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (*see* No. 90).	...	,,	,,
110	MATCHES	...	,,	,,
111	MATS AND MATTING	...	,,	,,
112	OIL-CAKES	...	,,	,,
113	OIL-CLOTH AND FLOOR-CLOTH ...	...	,,	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	MISCELLANEOUS—*contd.*			
114	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in No. 77 and No. 94.	...	*ad valorem*	7½ per cent
115	PERFUMERY, excluding perfumed spirits (*see* No. 10)—			
	Gowla, husked and unhusked ...	cwt.	150 0	„
	Kapurkachri (zedoary)	„	20 0	„
	Patch leaves (patchouli)... ...	„	15 0	„
	Rose-flowers, dried	„	18 0	„
	Rose-water...	Imperial gallon.	2 8	„
116	PITCH, TAR AND DAMMER	...	*ad valorem*	„
117	POLISHES AND COMPOSITIONS ...	...	„	„
118	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereo-typing apparatus, metal furniture, paper folding machines and paging and numbering machines, but excluding paper (*see* No. 93).	...	„	2½ per cent.
119	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture cards.	...	„	7½ per cent.
120	RACKS for the withering of tea leaf.	...	„	2½ per cent.
121	RUBBER tyres for motors and motor cycles, and rubber tubes for tyres and other manufactures of rubber, not otherwise specified.	...	„	7½ per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
	MISCELLANEOUS—*contd.*			
122	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.	...	*ad valorem*	2½ per cent.
123	SMOKERS' REQUISITES, including tobacco (*see* Nos. 25 to 27.)	...	,,	7½ per cent.
124	SOAP	...	,,	,,
125	STARCH AND FARINA	...	,,	,,
126	STONE AND MARBLE, and articles made of stone and marble.	...	,,	,,
127	TEA CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.	...	,,	2½ per cent.
128	TOILET REQUISITES, not otherwise specified.	...	,,	7½ per cent.
129	TOYS, playing cards and requisites for games and sports.	...	,,	,,
130	UMBRELLAS, including parasols and sunshades, and fittings therefor.	...	,,	,,
131	The following ARTICLES, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be INTENDED FOR USE			

SCHEDULE IV.—(IMPORT TARIFF)—*concld.*

GENERAL DUTIES—*concld.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty
			Rs. a.	
	III.—Articles wholly or mainly manufactured—*concld.*			
	MISCELLANEOUS—*concld.*			
	IN THE WEAVING OF COTTON or the baling of woven cotton goods:—			
	Aniline blue, Bisulphate of soda, China clay, Chloride of magnesium, Chloride of zinc, Dressalin, Epsom salts, Farina, Farinina, Flannel taping, Glauber salts, Glutina, Glycerine substitutes, Heald varnish, Hoop iron, Hoop steel, Rivets for bales, Sewing needles, Sizing paste, Sizing wax, Soda ash, Starch, Velvet pulp.	...	...	Free.
132	ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified.	...	*ad valorem*	7½ per cent.
	IV.—Miscellaneous and unclassified.—			
133	ANIMALS, living, all sorts	...	...	Free.
134	CORAL	...	*ad valorem*	7½ per cent.
135	FODDER, bran and pollards	...	,,	,,
136	SPECIMENS illustrative of natural science, including also antique coins and medals.	...	...	Free.
137	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, *including* articles imported by post.	...	*ad valorem*	7½ per cent.

APPENDIX M-4.

IMPORTATION OF INCANDESCENT MANTLES.

TAMARIND LANE, FORT,
BOMBAY, March 16th, 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I beg to send you herewith copy of a letter I have this day forwarded to the Collector of Customs, and I would be greatly obliged, if through the influence of your Chamber you can bring pressure to bear upon the proper authorities to eliminate the possibility of the importation of these enemy made mantles even though they come through neutral countries.—I am, etc.,

W. G. SYMONS.

TAMARIND LANE, FORT,
BOMBAY, March 16th, 1916.

The COLLECTOR OF CUSTOMS,
Bombay.

DEAR SIR,—I respectfully beg to bring to your notice the enormous quantity of incandescent mantles of all sizes that are being imported into Bombay from Italy and Holland alleged to be the products of those countries. While in Bombay in December and January last, I purchased some of each of the mantles and sent them to our Head Office with a request that they should, if possible, ascertain whether or not the goods were actually manufactured either in Italy or Holland. I have now received their reply stating:—The mantles marked as coming from Italy and Holland, should not be allowed to be passed by the Indian Customs, because they are enemy manufactured goods—even though they do come through Italy or Holland. When our people brought the subject before the Foreign Trading Department, it was

conclusively proved that for some months past, mantles of German manufacture were filtering through Italy and Holland to England and the authorities subjected each consignment to very careful scrutiny with the result that large quantities were held up by the Customs. In fact they called for expert evidence and when one of our principals was in the Custom House in Lower Thames Street, London, to examine some mantles, he found that a neatly printed label had been pasted over the original outer box to disguise the origin. Beneath this label was the original printing with the words "Made in Germany" the result was the mantles were confiscated. Again in Leith when a case came on in the Sheriff's Court at Edinburgh, the mantles were proved to be German and were not allowed to pass.

During many months last year the import of Dutch mantles into British Ports amounted to between £5,000/6,000 per week, but since the authorities have caused weekly examinations of all consignments to be made, this importation of German mantles through Holland has been reduced to practically nothing, in fact the few Dutch Steamers that arrived in England during December and January did not carry a mantle.

This will no doubt account for the Italian and Dutch merchants unloading their stock in India.

Further the present time is most opportune for the Dutch and Italian merchants to sell German and Austrian goods on account of the exchange because the mark which formerly was valued about one shilling is now only worth 8½*d.* or less, thus any one handling this class of trade can sell at the old German prices and make a handsome profit on the difference of the Exchange—indeed these mantles had been imported at such low prices and in such large quantities, by the Bazaar dealers, as to practically stop the sale of the English made mantles.

I suggest in the interests of the Empire that each consignment of mantles coming from Italy or Holland should be subjected to a very careful scrutiny.—I am, etc.,

W. G. SYMONS.

No. 457/69/M OF 1916.

CHAMBER OF COMMERCE,
BOMBAY, 23rd March 1916.

The COLLECTOR OF CUSTOMS,
Bombay.

SIR,—My Committee have recently had under consideration a copy of a letter which was addressed to you by Mr. William G. Symons, dated 16th instant, in connection with the importation of all sizes of incandescent mantles from Italy and Holland and presumably the products of those countries, but alleged to be of enemy origin.

2. If the facts are as stated, and my Committee feel that a strong case has been presented, very severe measures are needed to deal with the situation and my Committee will be very much obliged if you will kindly let them know what steps have been taken to put a stop to the evil complained of.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

R. S. R. No. 1100-W OF 1916.

CUSTOM HOUSE,
BOMBAY, 28th March 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 457/69/M, dated the 23rd current, on the subject of the importation of incandescent mantles from Italy and Holland alleged to be of enemy origin I have the honour to say that as you are aware goods from these countries have hitherto only been allowed importation when

covered by Certificates of Origin by British Consuls though the rule as to goods from Italy has recently been changed.

2. The production of such Certificates of Origin is insisted on in all cases to which the rule applies and no exceptions have been made. In some cases also further information has been called for to show that the goods are the manufacture of the country from which they are purported to originate and the goods themselves are carefully examined.

3. With reference to the particular goods of which Mr. William G. Symons writes, I have asked him to be good enough to come and see me that I may obtain any further information that is available.—I have, etc.,

P. ECCLES,
Offg. Collector of Customs.

No. 573/69/M OF 1916.

CHAMBER OF COMMERCE,
BOMBAY, 14th April 1916.

W. G. SYMONS, Esq.,
c/o Messrs. Tothill Sharp & Co.,
Bombay.

DEAR SIR,—With further reference to your letter, dated 16th ultimo, in connection with the importation of incandescent mantles from Italy and Holland, I am directed to inform you that the Collector of Customs, Bombay, has written to this Chamber to the effect that he is taking this matter up with you direct. My Committee will therefore be much obliged if you will kindly let them know the result of any further correspondence or interviews you may have with the Collector.—I am, etc.,

R. E. PEARSE-GREGOR,
Secretary.

APPENDIX N-1.

STATE *v.* COMPANY-MANAGED RAILWAYS.

No. 188—F. 16.

GOVERNMENT OF INDIA,

RAILWAY DEPARTMENT.

RAILWAY BOARD,

SIMLA, 27th June 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—You are no doubt aware that the question of the comparative advantages of the management of railways in India by Companies and directly by the State has recently attracted much attention. It has twice in the last two years been discussed in the Imperial Legislative Council and it has frequently been considered in the public press. In the second debate in the Legislative Council the Hon'ble Member in charge of the Railway Department said that the Railway Board were carrying out a departmental investigation of the question. This investigation has been completed. It has been mainly directed to an examination into the value of statistics but, owing to the widely divergent conditions which prevail on the different systems of railways in this country, the Railway Board have been forced to the conclution that it is impossible to base any definite finding upon statistical results. They have decided therefore to pursue the matters by an enquiry into the practical side of railway working founded upon everyday experience of those commercially interested in railways in order to determine whether State or Company-managed lines have rendered the better service to the public, and they will be glad to be favoured with replies by your Chamber to the following questions:—

(1) What particular railway or railways do your members most frequently have dealings with?

(2) If with both State and Company-managed lines, does the experience of your Chamber lead to the belief that the public are better served by one than by the other in—

(*a*) promptitude of despatch and delivery,

(*b*) in rates,

(*c*) in the manner of dealing with complaints,

(*d*) in the care and handling of goods,

(*e*) in the matter of passenger traffic?

(3) If dealings are with one system of railway only, have you complaints to make under any of the sub-heads to the question (2)?*

2. I am at the same time to enclose a short note in which the Railway Board have attempted to bring together the main arguments which have been put forward on the general question. It is thought well that you should have a statement of this kind before you, but it is not the intention that you should necessarily discuss it in your reply. Your Chamber may prefer to confine their observations to those aspects of the case of which they have direct experience or special knowledge. The Board desire, therefore, to make it plain that they do not ask for more than replies to the specific questions set out at the end of the first paragraph of this letter, but they will of course welcome any remarks your Chambor may wish to make on the more general considerations involved in the case.

3. I am to add that this question of general policy with regard to the management of railways is of immediate interest in connection with the East Indian Railway contract which is terminable in the near future, (if you think* that any special considerations apply to this case I am to ask you to state them) and, since the time that is left before the expiry of the contract is not too long for a settlement of the numerous points that will arise, the Board will be greatly obliged if they are favoured with an early reply to this reference.—Yours faithfully,

J. RYAN,

Secretary, Railway Board.

* To Bengal and Upper India Chambers of Commerce, and Associations specially interested.

NOTE.

Enclosure to Railway Board's letter No. 188—*F* 16, *dated 27th June* 1916.

The case for the State-management, or, in countries where railways are at present private property, for nationalisation, may briefly be stated as follows. It is represented that the results of railway history all over the world are in favour of the State taking a larger share in the administration of railways. It is perhaps alleged, though this does not appear to be a point on which stress is laid, that State-management is more efficient or economical than management by private companies. And it is certainly urged that state management achieves objects which it is not reasonable to expect from private enterprise.

2. The criticisms that have been brought against this view are first, as regards the appeal to experience that as a matter of fact by much the greater part of the railway mileage of the world is still held by companies, and further that the existence of State-management or ownership in other countries could be relied on as an argument only if it had been adopted as justified on its merits, whereas the fact is that the adoption of a State system has seldom been the result of a definite policy; precisely as happened in India so in the great majority of cases elsewhere the system has been largely moulded by financial necessities. Secondly, as regards efficiency, it is said that this necessarily varies, and good and bad examples of working can be quoted under both systems but that a general survey affords no ground for holding that a State system has the advantage. It is added as a definite disadvantage of a State system that its working is liable to be affected in many ways by political influence, and experience shows that the consequences may be very serious.

3. The main point, however, is one of principle—what should be the objects of railway administration and how are these best attained. The opposing views on this point are, first, that railways should be administered as part of the machinery for the general development of a country whether this is remunerative from the point of view of the railway account or not, that this task clearly cannot be demanded from private enterprise which must have an eye to profits and that consequently railways fall of necessity within

the domain of State industries. On the other hand, it is urged against this view that it is based on the assumption that railway profits are vicious and are secured only at the expense of the general public ; that this assumption is incorrect and that there is not in fact an antagonism between the commercial principle of railway working and the general interests of a country : that however frequently it may be overlooked the fact remains that there is a definite and strong community of interest between railways and trade, neither of which can prosper without the other ; that consequently railways will do what they can to foster trade by all means which, either immediately or in their ultimate result, they can make remunerative to themselves ; that concessions in rates which will not even in the long run prove remunerative amount to a subsidy ; that subventions in this form are open to obvious objections, and that they are certain to affect very seriously the revenue from railways. Doubts are expressed further whether in the working of rates for the development of its country State would be as efficient as private companies and experience is said to show that State control invariably produces a rigidity in the rate system which interferes with the attainment of the maximum economic advantage to be derived from the interchange of commodities and prevents the full development of trade which is secured by the freer and more elastic treatment of rates by independent railway administrations.

4. In India the system which has grown up is a composite one ; the great majority of the railways are owned by the State, but all except three of these State lines are managed by companies, who have a small share—about a tenth—in the properties they administer. In the railway history of India there are three main periods. To begin with, as was natural, since they were the creation of an English Government, private enterprise was favoured for the construction and administration of railways. It was found, however, that private enterprise stood in need of Government assistance and this led to the formation of guaranteed companies. The particular system adopted was found to be defective, and for a time State agency exclusively was favoured ; this was the second stage. The transition to the third stage was a slow one ; it occupied the years from 1879 to 1892 during which

two committees of the House of Commons, in 1879 and 1884, considered the subject and a very large volume of correspondence passed between the Secretary of State and the Government of India. The final conclusion, however, was that there is room for State agency and for companies, and generally, though there have been examples both of companies' lines being taken over by Government and of State lines being leased to companies, and each case has been treated on its merits and with due regard to the circumstances of the time, the preference has been for company-management. The Mackay Committee said in 1907, "the consistent policy of the Government of India for many years has been to arrange for the railways in India, while remaining State property, to be leased to companies which work them on behalf of Government on a profit-sharing basis. There is no disposition on the part of Government to depart from this policy which has worked satisfactorily," and the Government of India at that time accepted their views. The question now is whether a change of policy is desirable.

5. The company system as it exists in India has been criticised from two points of view. On the one hand, it is said that the companies have so limited an interest both in respect of the amount of their capital and of the period for which the railways are entrusted to them, that the real benefits or private enterprise are not obtained from their employment in railway administration. This argument, however, is defective, since if there is an advantage in private enterprise the remedy would be not to abolish the companies but to increase their stake in the business, and it is seldom advanced.

6. The more common criticism is that the control of Government over the companies in spite of its preponderating share in the property is inadequate, and that this defect is accentuated by the fact that the Boards of these companies are in London.

7. The reply of those who support the company system is first that some misapprehension appears to exist on the subject of Government control, the provisions for which as contained in the various contracts with companies appear to them ample. (An extract from the Railway Board's Administration Report for

1914-15 summarising these provisions is attached for reference.) Secondly, they say, it does not follow that because Government own by far the larger share, they should retain in their own hands the direct management of railways. There appears, it is added, to be no opposition to branch line companies in this country, though these are private concerns, owning and in some cases managing railways, and the objection taken to the administration by companies of the trunk lines of the country may be due, therefore, not so much to a dislike of the principle of private enterprise as to their English domicile. If so, however, the opposition to main line companies seems to exalt into a governing factor what is a secondary, though no doubt a very important, consideration. Finally, the feature of the existing system to which objection is taken may prove to be temporary. In the past, that is to say, the Boards of companies have necessarily been located in London because practically the whole of the capital of these companies was held in England, but it is urged by those who favour company management that a change in these conditions will gradually be brought about through a greater proportion of capital being held in this country. If so, the objection will be met by a natural process in the course of time, and it would be a mistake, if private enterprise is on other grounds to be preferred, to bring all lines under the direct management of the State in order to remove it.

8. In addition upholders of the existing system claim that it has positive advantages. They say that the present allocation of different parts of the Indian system of railways to semi-independent administrations produces a healthy competition and spirit of emulation which would be lost if all were brought under State-management. They claim that the financial burden of maintaining and extending the whole railway system of India is clearly too great for the Government to bear alone; that the main line companies can give material financial assistance, and that if Government were to buy them out, it would not change the proportion of State and private contributions to the railway property of the country; the State, while increasing its holding in the main lines, would have less to invest in extensions and the result would be merely to shift the field of private enterprise.

9. Finally, they say that very much the same considerations apply in the matter of administration as of finance. A policy of State-management for all the railways in India would inevitably tend to centralisation; in this respect again the Government would be overburdened, and it would be well advised according to this view to be content as at present with a general control and for the direct management of railway affairs to retain the services of the companies.

APPENDIX TO NOTE.

(REFERRED TO ABOVE.)

Extract from the Administration Report on the Railways in India for the year 1914-1915.

The administrative control exercised by the Government over the Companies is as follows:—

The Company is bound to keep the line in good repair, in good working condition, and fully supplied with rolling-stock, plant, and machinery; to keep the rolling stock in good repair and in good working condition; and to maintain a sufficient staff for the purposes of the line;—all to the satisfaction of the Secretary of State.

The Secretary of State may require the Company to carry out any alteration or improvement in the line, or in the working, that he may think necessary for the safety of the public or for the effectual working of the line.

The Secretary of State may require the Company to enter into agreements, on reasonable terms and conditions, with the administrations of adjoining railway for the exercise of running powers for the supply to one another of surplus rolling-stock, for the interchange of traffic and rolling-stock and the settlement of through rates, and for additions and alterations to or the redistribution of existing accommodation in junctions or other stations in view to their convenient mutual use.

The train service is to be such as the Secretary of State may require.

In order to secure a general control over the rates quoted by Companies the Secretary of State has retained power to settle the classification of goods and to authorise maximum and minimum rates within which the Companies shall be entitled to charge the public for the conveyance of passengers and goods of each class.

The Company has to keep such accounts as the Secretary of State may require, and these are subject to audit by the Secretary of State.

In all other matters relating to the line, the Company is made subject to the supervision and control of the Secretary of State, who may appoint such persons as he may think proper for the purpose of inspecting the line, auditing the accounts, or otherwise exercising the power of supervision and control reserved to him. In particular the Secretary of State has the right to appoint a Government Director to the Board of the Company, with a power of veto on all proceedings of the Board. All the moneys received by the Company in respect of the undertaking, whether on capital or revenue account, have to be paid over to the Secretary of State.

All expenditure by the Company has to be stated and submitted for the sanction of the Secretary of State.

No. 1245/108/R. of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 16th August 1916.

The SECRETARY, RAILWAY BOARD,

SIMLA.

SIR,—I am directed to acknowledge receipt of your letter No. 188-F. 16, dated 27th June 1916, regarding the comparative advantages of the management of railways in India by Companies and directly by the State and requesting the views of this Chamber as to whether State or Company managed lines have rendered the better service to the public.

2. In reply I am at the outset to state that Bombay is not, perhaps, in the best position to express an opinion in this matter

because both the Railways serving this port are Company managed; but on the broad question my Committee while realizing that there are, probably, advantages in the simultaneous existence of both systems of management favour, on the whole, management by Companies in preference to management by the State and therefore favour renewal of agreements when present arrangements expire, for the following reasons:—

(*a*) That Company working with a strong body of control cognate to the Railway Board to watch public interests, is considered to be more satisfactory than State management from a commercial point of view and because, my Committee are of opinion the system under which the various Railways have interests in particular ports, is well suited to the country.

(*b*) That the control of the large body of men who would become State servants under a system of State management of Railways would be difficult and the political influence of such a body might operate undesirably.

(*c*) That the system of Company management is likely in the future to afford better opportunities for improvements and extensions of existing facilities than in the case of State management, inasmuch as it is desirable and will be necessary that Company-controlled parent lines should be allowed to raise Rupee Capital for such improvements in India. In view of the large sums required from State funds for other purposes, it is not desirable, in the opinion of my Committee that Government should be burdened with the provision of Capital for railway improvement and expansion to a greater extent than is absolutely necessary.

3. My Committee do not agree with the view that Railway profits are only procurable at the expense of the general public and they can conceive no possible antagonism between the commercial principle of railway working and the general interests of the trade of the country. My Committee do not consider it possible that there could be a satisfactory system of trade which is based upon inadequate railway rates.

4. As regards the extension of Railway systems by means of feeder lines, my Committee are of opinion it is desirable that the parent lines should be given the first opportunity of building such feeder lines, but that, if a case satisfactory to Government can be made out for a feeder line extension, it is eminently desirable that such extension should be promoted by private enterprise rather than that it should be deferred; also that the parent lines, if unable or unwilling promptly to take such extensions in hand themselves, should not be given the power to oppose or hamper the promotion of private feeder-line Companies for the purpose.

5. My Committee are in favour of Companies being controlled by means of Boards in London but they consider there should be more intimate relationship between such Boards and the management of the lines than obtains at present. Further it is desirable that a majority of the members of each Board should have recent Indian experience and that by means of regular visits, by one or more members, the Boards should be kept in close touch with the changing conditions in this country.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX N-2.

RAILWAY DEVELOPMENT.

OPENING OF DIRECT CONNECTION BETWEEN GUZERAT AND SIND.

No. 190 RY. OF 1916.

PUBLIC WORKS DEPARTMENT,
BOMBAY CASTLE, 8th February 1916.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward herewith, for information, a copy of the Railway Board's letter No. 1906C/4348, dated the 21st

December 1915, and accompaniment, relative to the question of opening up the area to the west of the Bombay, Baroda and Central India Railway Company's metre gauge line between Ahmedabad and the neighbourhood of Marwar, and to request that you will kindly favour Government, at an early date, with the views of your Chamber on the points referred to therein.—I have, &c.,

W. CARTLAND,
Under Secretary to Government,
Irrigation and Railways.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(Railway Board.)

SIMLA, No. 1906C/4274.

DATED the 16th of December 1915.

The AGENT,

BOMBAY, BARODA AND CENTRAL INDIA RAILWAY CO.

DEAR SIR,—I am directed to invite a reference to Railway Board's letter No. 1118 C/3046, dated 11th August 1914, and to para. 206 of your Board's despatch No. 21, dated 3rd December 1914, on the general questions of opening up the area to the west of your Company's metre-gauge line between Ahmedabad and the neighbourhood of Marwar.

2. The Railway Board are inclined to the view that any direct east and west connection between Guzerat and Sind either to the north or south of the Ran of Cutch must be considered as outside practical politics for very many years, since any such connection would be of great length and owing to the difficulties to be overcome involve very heavy expenditure, moreover the country passed through is mostly either of a desert nature of very thinly populated and no reasonable return could be anticipated on the large capital cost which would be involved.

3. It appears to the Railway Board that any more direct connection between Guzerat and Sind than at present exists must therefore for the present be confined to the nature of a chord,

either from the neighbourhood of Viramgam or Deesa, to some point on the Hyderabad Jodhpur line in the neighbourhood of Barner or Balotra and that as it is probable that the Hyderabad Jodhpur line will be converted to broad gauge in the near future any such connection should be on the broad gauge.

4. As regards the prospects of such a line, the Luni Valley is understood to be fertile and capable of development, but further westward the country is understood to consist of a sandy desert, the general direction of the sand hills running east and west, so that any north and south line too far to the west would not only fail to open up a district or locality susceptible of development but also be very difficult, if not impracticable, to construct. The question then is, how far westwards such a line should be located, and to ascertain this the Railway Board propose to undertake a reconnaissance survey of the area in question.

5. It appears probable that the most suitable alignment to follow will prove to be an extension of the proposed Viramgam-Sami Radhanpur Branch. The possibility of an extension from Palanpur or Deesa must however also be considered. This raises the question of the conversion of the existing metre-gauge trunk line northwards from Ahmedabad.

6. It is clear that the requirements of this line will soon outgrow the capacity of a single metre gauge railway and the question therefore arises whether the policy to be adopted in future will be to convert it to the broad-gauge or to double the existing metre-gauge.

7. This very important issue is affected by the following considerations :—

(i) The construction of the Nagda Muttra Railway has already opened a new through broad-gauge route worked by the Bombay, Baroda and Central India Railway Company between Bombay and Guzerat, and Delhi and North-West India.

(ii) The conversion of the existing trunk metre-gauge line would separate the important metre-gauge systems in Kathiawar, and the neighbourhood of Mehsana, from the large metre-gauge systems in Northern Rajputana and the Ganges Valley.

(iii) The conversion between Ahmedabad and Palanpur would involve extensive and costly alterations to several existing junction stations, and also isolate several existing and probable future metre-gauge branch lines.

(iv) The conversion of the existing metre-line to the broad-gauge would undoubtedly be more costly than doubling the same.

8. Should the decision ultimately be that when the time arrives to increase the capacity of the trunk line north of Ahmedabad it will be best to double the metre-gauge, it would seem that the direction which any scheme should take for opening up the area to the west of the existing line, and at the same time introducing a shorter and through broad-gauge connection between Guzerat and Sind is an extension from Viramgam through Radhanpur and Tharad to some point on the Hyderabad Jodhpur line probably between Barner and Balotra. Such a decision however can be reached only after a careful consideration of all the arguments that can be advanced on either side and the Railway Board would be glad to receive the views of your Board on these questions.—Yours faithfully,

W. R. HORN,

Assistant Secretary, Railway Board.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(Railway Board.)

No. $\frac{1906\ C}{4348}$

SIMLA, Dated the 21st of December 1915.

The JOINT SECRETARY TO THE GOVERNMENT OF BOMBAY,

PUBLIC WORKS DEPARTMENT.

SIR,—With reference to paragraph 2 of this office letter No. $\frac{2527\ C}{4312}$, dated 20th December 1915, I am directed to forward herewith, for information, a copy of Railway Board's letter No. $\frac{1906\ C}{4274}$,

dated 16th December 1915, to the address of the Agent, Bombay, Baroda and Central India Railway Company, on the general question of opening up the area to the west of the Company's metre-gauge line between Ahmedabad and the neighbourhood of Marwar, and to request that with the permission of His Excellency the Governor-in-Council the Railway Board may be furnished with the views of the Bombay Government on the points therein raised.—I have, &c.,

W. R. HORN,
Assistant Secretary, Railway Board.

No. 426/57/M of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 13th March 1916.

The UNDER-SECRETARY TO GOVERNMENT,
IRRIGATION AND RAILWAYS,
PUBLIC WORKS DEPARTMENT,
Bombay

SIR,—I am directed to acknowledge receipt of your letter No. 190, dated 8th ultimo, forwarding a copy of the Railway Board's letter No. 1906C/4348, dated 21st December 1915, and accompaniment, relative to the question of opening up the area to the west of the B. B. & C. I. Railway Company's metre-gauge line between Ahmedabad and the neighbourhood of Marwar, and requesting the views of this Chamber on the points referred to therein.

2. In reply I am to state that looking at the matter merely from the point of view of a new Guzerat-Sind connection my Committee are of opinion that the Viramgam Randhanpur-Barner route appears to have the advantage. But as the alternative proposal of a separate broad-gauge line from Sabarmati through Mehsana and Badgaon to Balotra, is only 40 miles longer and has the advantage of providing a solution to another problem

as well, *viz.*, the inadequacy of the present single metre-gauge line for the traffic in the near future, my Committee feel that the balance of advantage, from this Chamber's point of view, lies with the latter route.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX N-3.

RAILWAY RATES ON MANGANESE ORE.

GREAT INDIAN PENINSULA RAILWAY,
GENERAL TRAFFIC MANAGER'S OFFICE.
BOMBAY, 1st May 1916.

No. Commercial R 2166.

The SECRETARY, BOMBAY CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—The B. N. Railway, *vide* item 11 under Goods of their Foreign Rate Circular No. 2 of 1st April 1916, have notified certain enhancement in their rates for Manganese Ore from stations on their Railway to *via* Nagpur and to Kidderpore Docks. I enclose a statement showing the position of the rates to the respective ports, the present and the proposed rates being shown in juxta-position.

2. This is for your information.—Yours truly,

A. C. RUMBOLL,
General Traffic Manager.

Rates for Manganese Ore.

Stations from	Present rates.				Proposed rate from 1st June 1916.			
	To Bombay.			To Kidderpore Docks.	To Bombay.			To Kidderpore Docks.
	Rate per ton.			Rate per ton.	Rate per ton.			Rate per ton.
	B. N.	G. I. P.	Total.	B. N.	B. N.	G. I. P.	Total.	B. N.
Via NAGPORE.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Saongi	2 0 0	7 6 0	9 6 0	9 12 3	2 13 0	7 6 0	10 3 0	9 14 6
Balaghat ..	1 9 0	....	8 15 0	9 5 3	2 6 0	....	9 12 0	9 7 6
Balaghat Bawli Siding.	1 11 3	....	9 1 3	9 7 6	2 8 3	....	9 14 3	9 10 0
Katangi	2 7 0	....	9 13 0	10 3 3	3 4 0	....	10 10 0	10 5 6
Bhandara Road.	0 9 0	....	7 15 0	9 8 3	1 4 0	....	8 10 0	9 10 6
Dhattopahar ..	0 11 0	....	8 1 0	10 5 3	1 4 0	....	8 10 0	10 7 6
Dumri Khurd ..	0 9 0	....	7 15 0	10 3 3	0 14 0	....	8 4 0	10 5 6
Kamptee ..	0 2 0	....	7 8 0	9 15 3	0 7 0	....	7 13 0	10 1 6
Kodanpara ..	0 11 0	....	8 1 0	10 5 3	1 4 0	....	8 10 0	10 7 6
Ramtek ..	0 11 0	....	8 1 0	10 5 3	1 4 0	....	8 10 0	10 7 6
Salwa	0 5 0	....	7 11 0	9 15 3	0 11 0	....	8 1 0	10 1 6
Tharsa	0 5 0	....	7 11 0	9 12 3	1 2 0	....	8 8 0	9 14 6
Tumsar Road ..	0 11 0	....	8 1 0	9 5 3	1 7 0	....	8 13 0	9 7 6
Kanhan	0 5 0	....	7 11 0	9 15 3	0 9 0	....	7 15 0	10 1 6
Via Itwari ..								
Khapa	0 14 0	7 6 0	8 4 0	10 14 3	1 7 *	7 6 0	8 13 0	11 0 6
Kodegohan ..	0 14 0	....	8 4 0	10 12 3	1 7 0*	....	8 13 0	10 14 6
Lodhikhera ..	1 2 0	....	8 8 0	11 3 3	2 0 0*	....	9 6 0	11 5 6
Saoner	0 11 0	....	8 1 0	10 12 3	1 4 0*	....	8 10 0	10 14 6
Ramkona ..	1 9 0	....	8 15 0	11 8 3	2 9 0*	....	9 15 0	11 10 6
Sansar	1 7 0	....	8 13 0	11 5 3	2 4 0*	....	9 10 0	11 7 6
Kutcheedhana Siding (Sansar).	1 9 3	....	8 15 3	11 9 9	2 11 0*	....	10 1 0	11 12 0

* These are exclusive of T. Charges at Itwari, i.e., Re. 0-4-6 per ton.

Copy of letter from the Chairman, Central Provinces and Berar Mining Association to the Commissioner, Nagpur Division, Nagpur, dated 28th of April 1916.

I am desired by this Association to inform you that at a special meeting held on the 20th instant to consider certain enhancements notified by the Bengal-Nagpur Railway in the rates of freight on Manganese ore from their stations in the Central Provinces to Calcutta, and to Bombay *via* Nagpur, to be brought into force on and from the 1st June 1916, it was resolved that protests against the proposed enhancements should be addressed to the Agent of the Bengal Nagpur Railway and to the Railway Board, and that a representation should be submitted to the Local Government with the request that they will be so good as to see their way to assist the Manganese Industry in securing the withdrawal of the proposed enhancements, which if brought into force will seriously hamper the Industry.

I have the honour to forward enclosed herewith copies of my letter No. 15, dated the 28th instant to the Agent of the Bengal Nagpur Railway, and of my letter No. 16, dated the 28th instant to the Secretary of the Railway Board which state the views of the Association on the proposed enhancements, and their reasons for asking for their withdrawal.

The proposed enhancements of freight amount, in the case of Calcutta, to Re. 0-2-3 per ton, and in the case of Bombay *via* Nagpur, to Rs. 0-12-0 on an average, the increase in the rate to Bombay lying entirely in the freight from Bengal Nagpur Stations to Nagpur (the Great Indian Peninsula Railway not having increased their rates) and representing increases on the existing rates to Nagpur which have been in force since the inception of the Industry, of 33 to 260 per cent.

In effect the proposed enhancements penalize the export of ore *via* Bombay where there are better handling and shipping facilities and where sea freights are far easier to obtain and are cheaper than in Calcutta. Bombay is the natural outlet for Manganese ore from the Central Provinces and the use of this route means that every wagon has a shorter mileage to run and every steamer

a shorter voyage, which in view of the shortage both of wagons and of steamers are most important considerations, and any attempt to divert the manganese ore traffic from Bombay by increasing the freight to that port will have no better result than placing a heavy burden on the Industry and hampering it at a time when all the resources of mine owners and of the Railways should be devoted to the production and export of ore. The Association therefore beg that you will be so good as to see your way to assist the Industry in obtaining a withdrawal of the proposed enhancements.—I have, etc.,

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Copy of letter from the Chairman, Central Provinces and Berar Mining Association, to the Agent, the Bengal Nagpur Railway, Calcutta No. 15, *dated 28th April* 1916.

With reference to Foreign Rate Circular No. 2, dated the 1st April 1916 recently issued by the Traffic Manager of the Bengal-Nagpur Railway, notifying certain enhancements of freight on Manganese ore to Calcutta and to Bombay *via* Nagpur, I have the honour to inform you that a special meeting of this Association was held on the 20th instant to consider these enhancements and it was unanimously resolved that representations should be addressed to you and to the Railway Board protesting against them and that the Local Government should be approached with a view to obtaining their assistance in securing the withdrawal of the proposed enhancements.

A telegram, of which a copy is enclosed herewith for your information, was addressed to the Railway Board and I am desired to inform you that the Association view with surprise and anxiety the proposed enhancement of rates, particularly those from Bengal Nagpur Stations to Bombay *via* Nagpur which, they consider, will be a serious blow to the Industry.

In ordinary times exporters of Indian Manganese ore have the greatest difficulties to contend with in meeting Foreign competition, and at a time like the present, although Foreign competition is temporarily suspended, they have to face the greatly enhanced sea freights, insurance, and handling charges, while owing to the high price of ore following entirely upon the increase in sea

freights, they have to meet increased selling charges and brokerages which are calculated on the gross value of the ore, so that what appears to be a large increase in price leaves the seller no more profit than normal prices in ordinary times. It is in some cases even less, and the proposed enhancement of Railway freight, representing as it does an average increase of about a shilling a ton, will very often exceed the entire profit. It is therefore a most serious matter for the Industry, and although exporters may at the present time be able to meet the proposed enhancement of Railway freight by raising the price of ore, as has been the inevitable result of the increase in Sea freights, their position will be different when Foreign competition is resumed, when an enhancement of Railway freight will place exporters of ore from these Provinces at a serious disadvantage.

The proposed enhancements of freight will further bear hardly on mine owners who have made forward contracts extending over this year and next, based on the present rates of Railway freight, and in these cases an enhancement will mean an actual loss.

The Association are at a loss to understand why your Railway, after having carried Manganese ore for the last 18 years at certain rates should, at a time like the present, when trade conditions are generally disturbed, and when practically the entire output of Manganese ore of these Provinces is required by the Government of Great Britain and her Allies, seriously increase these rates.

The Association would like to point out that the difficulties which the industry has to contend with at present in consequence of high sea freights and other charges, have been recognised by the Government of the Central Provinces who after giving consideration to the representations submitted to them on the subject, waived their right to charge the full rate of Royalty for the year 1915 on the high prices ruling in Europe and charged a rate much below that which they were entitled to do.

In view of the facts they have laid before you my Association hope that you will be so good as to extend to the industry similar consideration to that shown by Government and see your way to dispense with the proposed enhancement of freight.

Copy of telegram, dated 20th April 1916, from the Chairman, Central Provinces and Berar Mining Association, Kamptee, to the Secretary, Railway Board, Simla.

The Central Provinces and Berar Mining Association at a special meeting this morning decided to protest against the enhancement of Railway freight on Manganese ore by the Bengal Nagpur Railway. A representation is being submitted for the consideration of Government. The proposed enhancement will seriously affect the Industry and be detrimental to the interest of Government. Kindly direct Railway Authorities to suspend all action till our representation has been considered.

Copy of letter from the Chairman, Central Provinces and Berar Mining Association, to the Secretary, Railway Board, Simla, dated 28th April 1916.

I have the honour to confirm my telegram, dated the 20th instant, as follows :—

"The Central Provinces and Berar Mining Association at a "special meeting this morning decided to protest against the "enhancement of Railway freight on Manganese ore by the "Bengal Nagpur Railway. A representation is being submitted "for the consideration of Government. The proposed enhance- "ment will seriously affect the industry and be detrimental to the "interest of Government. Kindly direct Railway Authorities to "suspend all action till our representation has been considered."

I beg to enclose herewith a copy of my letter No. 15, dated the 28th instant to the Agent of the Bengal Nagpur Railway which states the Association's reasons for protesting against the proposed enhancement of freight on Manganese ore, and I am desired to request that you will be so good as to give the subject your consideration and advise the Agent of the Bengal Nagpur Railway to cancel the proposed enhancement of freight which if brought into force will seriously hamper the Manganese Mining Industry of these Provinces and act prejudicially to the interests of Government, who are at present the principal consumers of Manganese ore, and by whom practically the entire output of India is required.

No. 744/32/M OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 15th May 1916.

The SECRETARY, RAILWAY BOARD,

Simla.

SIR,—I am directed to confirm the following telegram which was sent you from this office on the 3rd instant:—

"Bombay Chamber desire emphatically protest against "enhancement railway freight on Manganese ore by Bengal "Nagpur Railway. Proposed increase will tend to divert ore "from several most important stations from Bombay the "natural port to Calcutta thereby necessitating longer railway "journey and sea voyage. Representation is being submit-"ted for consideration of Government."

2. My Committee have been favoured with copies of letters on this subject which have been addressed by the Central Provinces and Berar Mining Association to the Commissioner, Nagpur Division, the Railway Board and the Agent, Bengal Nagpur Railway, and I am instructed to state this Chamber strongly supports the said representations. Apart from the fact that the proposed increases in freight will place a heavy burden on the manganese industry, (more particularly on those mines which produce low grade ore), and seriously hamper it at a time when all the resources of mine owners and the Railways should be devoted to the production and export of the ore, I am specially to point out that so far as three of the stations are concerned, *viz.*, Saongi, Balaghat and Katangi the largest exporting districts the proposed new rates of freight are lower to Kidderpore Docks than to Bombay, although the actual distance from the three stations named is in favour of Bombay by approximately 20 miles in each case.

3. I am to add that the shipping trade from this port will be adversely affected if there is any diversion of the Manganese ore trade to Calcutta, such as may be the case so far as ore from the Balaghat district is concerned, if the proposed new rates are brought into force. Ore freight combines well with the light cargo

shipped from Bombay and gives steamers an advantage in carrying capacity. This is not so with the Calcutta steamers and it is felt that the result of the proposed increase in rates will mean a diversion of part of the trade in manganese from the natural outlet, Bombay, to Calcutta with no material advantage to the latter port but a serious disadvantage to Bombay merchants engaged in this trade and to shipping companies and shippers generally.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

GOVERNMENT OF INDIA,

RAILWAY DEPARTMENT.

No. 551-T 1916.

(RAILWAY BOARD.)

DATED SIMLA, the 7th of September 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to refer to your letter of the 15th May in which your Chamber protested against the enhancement of rates on Manganese ore by the Bengal Nagpur Railway.

2. In that letter you referred in the first place to the burden which the increased rates would place on the manganese industry. The Board have been in correspondence with the Bengal Nagpur Railway on this subject and they have collected certain statistics regarding it, and after a full consideration of the information before them, they have come to the conclusion that the enhancement was justified and that there is no reason to believe that it will bear hardly on the business.

3. Secondly, however, you point out that the result of the changes which have been made is in certain cases to give lower rates to Kidderpore Docks than to Bombay and you say that this means a diversion of part of the trade from its natural outlet which will entail serious disadvantages both to Bombay merchants

engaged in the manganese trade and to shipping companies and shippers generally. The object, however, of the Bengal Nagpur Railway has been merely to enhance what they considered to be somewhat inadequate rates and make more revenue; they had no intention of blocking traffic to Bombay, as appears sufficiently from the fact that in the cases where Calcutta will now have an advantage, existing rates to Bombay of between Rs. 1-9-0 and Rs. 2-7-0 have been raised only to between Rs. 2-6-0 and Rs. 3-4-0 per ton against maxima permissible of Rs. 6-4-0 and Rs. 7-8-0. The new rates, therefore, are in no sense block rates. The advantage further, where there is an advantage in favour of Calcutta, is only 4 annas 6 pies a ton, and it is admitted that sea freights from Bombay are cheaper than from Calcutta. The Railway Board, therefore, cannot share the apprehension expressed in your letter, and they see no reason to suppose that Bombay will lose any of its trade as a result of the rate adjustments made by the Bengal Nagpur Railway.—I have, etc.,

J. H. CHASE,

Asstt. Secretary, Railway Board.

No. 1409/32/M OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 22nd September 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Simla.

SIR,—I am directed to send you herewith copies of correspondence that has taken place between this Chamber and the Railway Board, in connection with the enhancement of rates on Manganese ore by the Bengal Nagpur Railway and to request that you will kindly urge the Railway Board to reconsider their decision.

2. My Committee are informed that this increase in rates to Bombay will have a very serious effect on the Central Provinces manganese interests. Before the war when foreign competition was active the sale of this ore, containing 48 per cent. manganese

and less was, generally speaking, commercially impossible as there was practically no margin of profit. The reserves of this quality of ore in the Central Provinces are now very large and there appears to be no doubt that when competition with the Caucasus re-opens, the effect of the recent enhancement of railway rates will be so severe as to preclude the possibility of the trade in this low grade ore being continued.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 9416.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 2nd October 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 1409/32/M., dated the 22nd September 1916, and to intimate that it will be submitted for the consideration of the Government of India.—I have, etc.,

A. H. LEY,
Deputy Secretary to the Government of India.

No. 371-I. D.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

DELHI, the 23rd December 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of this Department letter No. 9416, dated the 2nd October 1916, I am directed to say that the Bengal Nagpur Railway authorities have agreed to equalize the rates on Manganese ore from Saongi, Balaghat and Katangi stations as between Bombay and Calcutta and have notified the change, *vide*

item 20 of their Foreign Rate Circular No. 6, dated the 1st December 1916. The Government of India understand that this will meet the requirements of the trade.—I have, etc.,

A. H. LEY,

Deputy Secretary to the Government of India.

Copy of extract from item 20 of their Foreign Rate Circular No. 6, dated the 1st December 1916.

Article.	Stations		Conditions.	Rate per ton.	Remarks.
	From	To			
20. Manganese ore.	Katangi ...	Via Nagpur.	O. R., C. C., less one ton of the Broad gauge wagons used in transhipment at Gondia, L.	Rs. a. p. *2 15 6	These rates cancel the corresponding rates notified in item 11 of Foreign Rate Circular No. 2 of 1916.
With effect from 20th November 1916.	Saongi ...	Do.		2 8 6	
Staff concerned and G. I. P. Railway have been specially advised.	Baweli Siding (Balaghat).	Do.		2 4 0	
	Balaghat ...	Do.		2 1 6	
(41-402. No. 49)					

* This rate includes the siding charge.

GREAT INDIAN PENINSULA RAILWAY,

GENERAL TRAFFIC MANAGER'S OFFICE,

BOMBAY, 18th December 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,

Rates for Manganese Ore.

In continuation of my letter No. R-2166 of the 1st May 1915, I beg to inform you that with effect from the 20th November 1916,

the B. N. Railway have notified a reduction from certain stations on their Railway to *via* Nagpur as shown below :—

	Present Rates.	Old Rates.
	Rs. a. p.	Rs. a. p.
From Katangi	2 15 6	3 4 0
„ Saongi	2 8 6	2 13 0
„ Baweli Siding (Balaghat).	2 4 0	2 8 3
„ Balaghat	2 1 6	2 6 0

This means a reduction of Rs. 0-4-6 per ton, or of about 2 pies per maund.—Yours truly,

R. P. CARERAS,

Deputy Traffic Manager, Commercial.

APPENDIX N-4.

CONGESTION ON RAILWAYS AND SHORTAGE OF COAL.

No. 186/39/C of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 31st January 1916.

The SECRETARY TO GOVERNMENT,

GENERAL DEPARTMENT,

Bombay.

SIR,—We have the honour to address you under instructions from the Committees of the Bombay Chamber of Commerce and the Bombay Millowners' Association on the subject of the present shortage of coal supplies in Bombay, a matter which gives cause for grave anxiety among Millowners and Shipping Companies, and which threatens to become very serious in the near future. This situation has been brought about by the insufficient supplies of coal carried by the Railway Companies concerned since the 15th of December last.

Our Committees desire us to point out that the present stocks of coal at the disposal of Bombay Millowners are only sufficient to keep the Mills working for ten to twelve days, and one local Shipping Company's supply is as low as five days.

It will be seen therefore that unless considerable quantities of coal are immediately despatched to Bombay, the majority of the Mills here will be forced to cease work at an early date. The situation thus brought about would, our Committee feel, be a very serious one, as not less than 50,000 mill-hands will be deprived of their employment.

Having regard to the above facts, our Committees would respectfully urge Government to give the matter their sympathetic consideration, and to use their good offices with the Railway Board with a view to expediting as much as possible the coal supply destined for Bombay, and they would even go so far as to suggest that train loads of coal be immediately despatched by through special quick transit having preference over all other traffic.—We have, etc.,

T. W. BIRKETT,
Chairman,
Chamber of Commerce.

JEHANGIR B. PETIT,
Chairman,
Millowners' Association.

No. 753.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 31st January 1916.

The CHAIRMEN, CHAMBER OF COMMERCE, Bombay,
and
The MILLOWNERS' ASSOCIATION, Bombay.

SIRS,—I have the honour to acknowledge the receipt of your letter* No. 186/39, dated the 31st January 1916, and to state that it will be laid before Government.—I have, etc.,

* Subject—Shortage of coal supplies in Bombay.

PALANJI N. DAVER,
for Acting Secretary to Government.

No. 208/Ry. of 1916.

PUBLIC WORKS DEPARTMENT,

BOMBAY CASTLE, 9th February 1916.

The CHAIRMEN,

CHAMBER OF COMMERCE and MILLOWNERS' ASSOCIATION,

Bombay.

GENTLEMEN,—In continuation of Government letter (General Department), No. 753, dated the 31st January 1916, I am directed to state that a copy of your letter No. 186-39, dated 31st January 1916, has been forwarded to the Railway Board and they have been requested to issue, as early as possible, the requisite instructions to the Railway Administrations concerned for the immediate despatch of coal to Bombay, if possible, by special through trains.—I have, etc.,

W. N. CARTLAND,

Under Secretary to Government,

Irrigation and Railways.

No. 392/39/C of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 10th March 1916.

To SECRETARY, RAILWAY BOARD,

Delhi.

SIR,—I am directed to confirm the following telegram which was sent you from this office on the 8th instant, in connection with the shortage of coal in Bombay :—

"Coal arrivals most unsatisfactory and decreasing. "Chamber is informed by Bombay railways that during "February, East Indian Railway were unable to hand over "at junctions with Bombay Railways full number of "wagons which Bombay Railways could take. Shortage "very considerable, letter follows with detailed statement. "Request immediate action to improve despatches by East "Indian Railway as position here still very serious."

From a statement which has been furnished by the G.I.P. Railway, it appears that the daily average of the number of wagons received from the E. I. Railway *via* Jubbulpore, during the month of February was only 205 for all traffic against 240 which this Railway is able to handle at the junction named. The figures for Katni are 28 against 50 and for Cawnpore 48 against 80. The B. B. & C. I. Railway have submitted figures showing that *via* Agra during the month of February a daily average of only 58 wagons was received as against 150 wagons which this latter Railway was prepared to take over from the E. I. Railway at Agra.

2. My Committee trust this matter will receive the careful attention of the Railway Board and that such steps will be taken as will effectively deal with the present serious situation.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

SHORTAGE OF COAL SUPPLIES IN BOMBAY.

GOVERNMENT OF BOMBAY,

PUBLIC WORKS DEPARTMENT.

Order No. 418-Ry.

BOMBAY CASTLE, 24th March 1916.

Memorandum from the General Department, No. 761, dated 1st February 1916.

Transfers, for disposal, the following letter from the Chairmen, Chamber of Commerce and Millowners' Association, Bombay, No. 186-39, dated 31st January 1916 :—

"We have the honour to address you under instructions from the Committees of the Bombay Chamber of Commerce and the Bombay Millowners' Association on the subject of the present shortage of coal supplies in Bombay, a matter which gives cause for grave anxiety among Millowners and Shipping Companies, and which threatens to become very serious in the

near future. This situation has been brought about by the insufficient supplies of coal carried by the Railway Companies concerned since the 15th of December last.

"Our Committees desire us to point out that the present stocks of coal at the disposal of Bombay Millowners are only sufficient to keep the Mills working for ten to twelve days, and one local Shipping Company's supply is as low as five days.

"It will be seen therefore that unless considerable quantities of coal are immediately despatched to Bombay, the majority of the Mills here will be forced to cease work at an early date. The situation thus brought about would, our Committees feel, be a very serious one, as not less than 50,000 mill-hands will be deprived of their employment.

"Having regard to the above facts, our Committees would respectfully urge Government to give the matter their sympathetic consideration, and to use their good offices with the Railway Board with a view to expediting as much as possible the coal supply destined for Bombay, and they would even go so far as to suggest that train loads of coal be immediately despatched by through special quick transit having preference over all other traffic."

Government letter No. 156-Ry., dated 3rd February 1916, to the Secretary, Railway Board.

Government letter No. 208-Ry., dated 9th February 1916, to the Chairman, Chamber of Commerce and Millowners' Association, Bombay.

Letter from the Railway Board, No. 59-T., dated 1st/2nd March 1916:—

"With reference to your letter No. 156-Ry., dated the 3rd February 1916, regarding the alleged shortage of coal supplies in Bombay, I am directed to state, for the information of His Excellency the Governor in Council, that recognising the difficulties of the situation, the Railway Board in January last deputed one of their Members to make a thorough investigation of the conditions at Lahore, Calcutta and Bombay.

"2. The Government of Bombay are no doubt aware of the great burden that has been thrown on railways by the shipping difficulty. Previously to the war, Bombay received practically the whole of its coal supply by sea, the total quantity of coal thus imported according to the figures in the report of the Bombay Chamber of Commerce amounting to about 1,000,000 tons *per annum*. The greater part of which large traffic has been unexpectedly thrown on the railways, while there has been added to it the large quantities of coal urgently required by the Royal Indian Marine and Navy Department. This task has been imposed on railways at a time when general traffic is also heavy, and difficulties are accentuated by the necessity of carrying large amounts of fodder for extensive areas which suffered from drought in the last monsoon.

"3. It was found that the cumulative effect of these circumstances had been to produce a state of serious congestion on the lines between the coal fields and Bombay. The Railway Board had already made arrangements with the railway administrations concerned that equal rates should be quoted for coal sent to Bombay by any of the various possible routes. The maximum capacity of each of these routes was ascertained and arrangements made to work each to its full capacity. The result has been a rapid improvement of the position and the Board understand that already the scarcity in Bombay has been considerably relieved. It is probable, however, that the railways will continue to work under high pressure for some time to come, and after discussion with the Railway Board each of the Agents concerned is carrying out with all possible speed the construction of works which can be completed soon and which will increase the capacity at critical points. The arrangements have also been made that wagons should be temporarily transferred to the railways where their need is felt.

"4. I am to add an assurance that the matter will continue to receive the best attention of the Railway Board and of the railway administrations concerned and that the Board

have every confidence that the problems which face railways will be satisfactorily solved."

ORDER.—To be communicated to all concerned for information.

W. N. CARTLAND,
Under Secretary to Government,
Irrigation and Railways.

G. O. No. 418-Ry., P. W. D., dated 24th March 1916.

To

The General Department, Secretariat.

The Chairman, Chamber of Commerce, Bombay.

The Chairman, Millowners' Association, Bombay.

The Agent, G. I. P. Railway Company.

The Agent, B. B. & C. I. Railway Company.

EAST INDIAN RAILWAY HOUSE,
CALCUTTA, 25th March 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I beg to address you on the subject of the carriage of coal to meet the requirements of mills and other industrial concerns throughout India. Your Chamber is, of course, aware that owing to shortage in tonnage, practically all the coal formerly carried by sea to Madras, Bombay, and Karachi is now being conveyed by rail, with the consequence that the average time taken in the turn round of wagons is considerably increased. This necessarily results in short supplies of wagons, and although other railways are freely lending what stock is available even in cases where the wagons might be otherwise utilized to advantage, it is still difficult to meet daily demands.

Further, owing to the much larger amount of coal which the railways have now to carry in the upward direction the capacity of the different sections of the various routes is being taxed to the fullest extent. In fact at the present time under the most favourable conditions, both in regard to wagon supply and traffic

working, the capacity of the railways serving the coal fields is barely sufficient to meet the actual requirements of Government, the railways, mills and other industrial concerns, which are dependent on supplies of coal by way of Moghalserai and Nagpur.

It is felt that it is only by obtaining the co-operation of consumers that the railways can hope to continue adequate supplies to the various industrial centres served, and it is in regard to this matter that I venture to ask the assistance of your Chamber. It is most essential that consumers should recognise that their interests, as well as those of the whole country, will best be served by taking only sufficient coal to meet their actual current requirements. Any attempt to lay up stocks in excess of actual requirements in any particular centre or area can only result in serious shortage elsewhere and in consequent dislocation of other industries. The matter is, in fact, one of Imperial importance, and while the railways on their part will do all in their power to avoid any possibility of shortage, their efforts can only be successful if consumers will do their part.

Your Chamber will see that the problem of utilizing the carrying capacity of the railways to best advantage in this matter can only be solved by the utilization of all available information as to the actual daily requirements of coal in the various industrial centres served, and though the despatches of coal from the collieries are at present largely in the hands of the suppliers, it is necessary in order to bring to bear some effective control over the directions in which coal is despatched, that the railways should be in possession of figures showing what the actual requirements are. I therefore have to ask whether your Chamber can obtain, and furnish me with figures showing the actual daily requirements of all mills and other industrial concerns lying within the area represented by your Chamber, and also the sources from which they are at present obtaining their supplies with the name of the colliery so that there may be some means of checking the requirements as represented by the suppliers of coal in their daily indents for wagons.

It is not intended that the figures should be used to arbitrarily interfere with the discretion of suppliers as to the destination of their coal, but it is of such vital importance that the requirements

of the country as a whole should be met, that it is considered desirable that the information now asked for should be in the hands of the Railway Administration, who are responsible for supplying transport facilities.

I trust that I may receive the assistance of your Chamber in the two matters referred to above: Firstly, that it may be impressed upon consumers that they should not endeavour to lay up stocks of coal at the present time, and secondly, that the information asked for in regard to actual requirements may be furnished as early as possible.—Yours faithfully,

W. C. HIGHAM,
Agent.

No. 415 T/16.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

SIMLA, DATED THE 25th of March 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 392/39/C., dated the 10th March 1916, complaining of the unsatisfactory arrivals of coal by rail at Bombay, and to inform you in reply that the Railway Board have been in constant communication with the principal Railway Administrations on the subject. Further they took the opportunity of the presence in Delhi of the Traffic Managers of these lines to arrange a special meeting on the 20th instant to discuss with them the question of coal traffic between the coal-fields and Bombay and other centres with a view to concerting measures of closer co-operation between Railways in the working of it. The Agent, East Indian Railway, was also present at this meeting.

2. The Railway representatives held a preliminary meeting among themselves and after examining the whole question very thoroughly formulated certain proposals for dealing with the situation.

They then met the Railway Board and after discussion the following measures were generally agreed to :—

(*a*) Allotment of total coal despatches from the coal-fields to the different routes available so as to make the best possible use of the maximum capacity of each ;

(*b*) the loaning of rolling stock by railways that can spare it to those which are short, with arrangements by which the latter will keep former lines fully informed at all times of their requirements in this directions ;

(*c*) frequent meetings of the Traffic Managers of the principal Railways concerned while the pressure lasts, to consider the general position and to determine what further, if any, special action is necessary to meet it.

It is hoped that these arrangements will result in adequate supplies of coal to Bombay and other centres being maintained.

3. I am to add that the Railway Board are fully alive to the seriousness of the present situation and they will continue to give railways every assistance possible to enable them to deal with the present abnormal pressure of traffic.— I have, etc.,

J. O'REILLY,

for Secretary, Railway Board.

No. M. O. 213 of 1916.

GREAT INDIAN PENINSULA RAILWAY.

GENERAL TRAFFIC MANAGER'S OFFICE.

BOMBAY, 27th March 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—I beg to enclose, for your information, a letter I have received from the General Traffic Manager of the East Indian Railway.

2. As I understand the position, it is the intention of the East Indian Railway that in cases where Mills are likely to close down for want of coal to give special wagon supplies, and in order that these special supplies may be obtained, a form of indent (sample attached) will have to be submitted to the Coal Manager, East Indian Railway, Calcutta.

3. To avoid the abuse of this concession, the General Traffic Manager of the East Indian Railway has asked me to certify when possible the correctness of the demand. As I feel diffident about taking upon myself this responsibility, I beg to approach you with a suggestion that a Sub-Committee of the Chamber should be formed who will be in a position to decide whether the special indent is a *bona fide* one or not, and if they are satisfied that it is might sign the document as certifying to its correctness, and then forward it on, for compliance, to the Coal Manager, East Indian Railway, Calcutta.

4. If you will let me hear that your Committee are agreeable to this suggestion, I will advise the General Traffic Manager of the East Indian Railway accordingly.

Yours truly,

A. C. RUMBOLL,
General Traffic Manager,

Copy of D. O. letter, dated 23rd March 1916, from Mr. C. M. Pearce, General Traffic Manager, East Indian Railway, Calcutta, to Mr. A. C. Rumboll, General Traffic Manager, Great Indian Peninsula Railway, Bombay.

CALCUTTA, 23rd March 1916.

MY DEAR RUMBOLL,—I wired you jointly this morning as follows:—

> "Propose referring any Mills, &c., applying for special wagon supplies for Bombay to Rumboll for certification as to correctness of their demands and to Hanson similarly for Ahmedabad Mills. Hope you will agree to help."

For the present, at any rate, our intention is to try and give special wagon supplies to Mills likely to close down for want of wagons; and our Agent asked me to wire you with the hope that

you will help us and certify when possible as to the correctness of any demands made on us for special wagon supplies as regards Bombay Mills. I am writing Hanson similarly as regards Ahmedabad.

I enclose six copies of the special Indent form submitted by Mills, &c., requiring urgent wagon supplies.—Yours sincerely,

C. M. PEARCE.

To

COAL MANAGER,

EAST INDIAN RAILWAY,

Calcutta.

Special indent for coal for Mills, &c.

Will you please arrange to give a special supply of wagons to_____ Colliery _____ Siding as follows for despatch to _____

I certify that the coal is urgently required and that my Contractors are under Contract, dated _____

My daily consumption is _____ tons, my stocks a site are _____ tons and in transit are _____ tons.

N. B.—Total supply not to exceed 30 wagons on any one day, but total number required may be spread over two or more days.

Yours faithfully,

CALCUTTA, _____ 1916.

No. 489/39/C of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 29th March 1916.

The GENERAL TRAFFIC MANAGER,

G. I. P. RAILWAY,

Bombay.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 213, dated 27th instant, and its enclosures regarding special

coal supplies for Bombay, and to state in reply thereto that my Committee have appointed a Sub-Committee for the purpose of deciding whether special indents for coal are *bona fide* or not, and that the necessary steps to give full effect to your suggestion will be taken by this Sub-Committee on hearing from you that the E. I. Railway approve this Chamber's proposed action in this matter.—I am, etc.,

R. E. GREGOR PEARSE,
Secretary.

GOVERNMENT OF INDIA.
RAILWAY DEPARTMENT.
(RAILWAY BOARD.)

No. 374 T/16.

DATED SIMLA, 6th May 1915.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward, herewith, a copy of a Communique which the Railway Board have recently issued to the press on the subject of the congestion of traffic on Indian Railways. You will notice that the Railway Board have drawn attention to the desirability of conveying as large a volume of coal and other mineral traffic as possible during the months June to October, and that they have also suggested the advisability of convening a Conference to discuss the best means of effecting this result by the co-operation of all concerned and the further question of the machinery, which may best be introduced, should it prove necessary during the course of next winter to give preference to any particular classes of traffic owing to the inability of railways to carry all that is offered.

I am to say that the Railway Board trust that in the meanwhile members of the Chamber will individually use their endeavours to tender for transit as large a volume of traffic as possible during the slack season. I am also to say that the Railway Board would value an expression of opinion from your Chamber on the

desirability of holding the proposed Conference, and if the Chamber so desire on the matters which it is proposed that the Conference should discuss.—I have, etc.,

A. T. STOWELL,

Asstt. Secretary, Railway Board.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

PRESS COMMUNIQUE.

During the past four months Indian railways have suffered from congestion owing to the transfer of traffic from sea to railway. They have been called upon to handle an unprecedented volume of traffic, particularly of long distance coal traffic, and have done so if not to the satisfaction of all concerned, at any rate with such a measure of success as has prevented any serious breakdown of business through failure to supply coal to mills, workshops and industries generally. The monsoon period is now in sight which may be expected to prove, as is usual, a period of comparative slackness, and an immediate improvement in the position may therefore be anticipated.

It must be recognised, however, that in the winter of 1916-17 if the war should last so long or if the difficulty of obtaining shipping for coastwise trade persists after the restoration of peace, there is a serious possibility that the handling of a still greater volume of business may present a still more difficult problem to railway administrations. Everything possible is being done by providing additional facilities to increase the capacity of railways on the routes affected, but it must be remembered that the restrictions imposed by the practical impossibility of obtaining manufactured material from abroad prevent any hope of any considerable relief in the immediate future. In these circumstances the Railway Board have been considering the advisability of convening a conference at which all commercial interests should be represented to consider what means can be devised in advance for dealing with such a situation.

In a letter which the Agent, East Indian Railway, has addressed to the Chamber of Commerce it has been suggested that the better distribution of traffic over the year would bring about a considerable alleviation of the difficulty of dealing with the cold weather traffic. The seasonal variation of traffic over the railways principally affected, *i.e.*, the East Indian, Bengal Nagpur and Great Indian Peninsula Railways, is shown by the following figures of monthly total goods earnings for the previous three years:—

For the month of	1913.	1914.	1915.
	Rs. (in lakhs.)	Rs. (in lakhs.)	Rs. (in lakhs.)
January	154·54	160·89	154·14
February	138·96	145·01	155·11
March	146·03	165·26	159·57
April	152·56	155·20	153·04
May	146·33	145·48	155·03
June	112·52	123·66	115·47
July	112·46	106·89	111·27
August	101·32	97·09	109·98
September	120·65	93·00	124·00
October	123·78	108·00	127·71
November	133·61	122·07	138·90
December	151·35	138·85	168·81

It will be seen that the months of June to October are months of comparatively low traffic. The greater, therefore, the volume of coal and other minerals which can be carried during these months the greater will be the relief in the busy winter season. The best means of effecting this result by the co-operation of all concerned is a matter which might well be discussed at the proposed conference.

It may prove, however, that whatever has been done in this direction has been inadequate to prevent congestion in the busy months, and the increased volume of traffic to be dealt with next winter may render it essential for the railway administration to decide to what traffic preference is to be given if the minimum of economic loss is to result. If adequate arrangements are to be made in advance for considering and deciding upon this question of preference, it seems most desirable to concert them now in order that when the time comes, if it comes at all, the machinery for dealing with the situation may be available. The consideration of the matter at a conference such as is proposed appears to offer the best means of reaching a decision which will be in the best interests of the Empire while taking account of all the individual interests concerned.

No. 776/39/C. of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 20th May 1916.

The SECRETARY, RAILWAY BOARD,

Simla.

SIR,—I am directed to acknowledge receipt of your letter No. 374 T/16, dated 6th instant, forwarding a copy of a communique which the Railway Board have recently issued to the press on the subject of the congestion of traffic on Indian Railways and requesting the views of this Chamber thereon.

2. In reply I am to state that the attention of all members of this Chamber has been drawn to the communique referred to and to your letter under reply; that my Committee are of opinion that a Conference is desirable and that the following subjects might suitably be brought forward for discussion:—

(*a*) The best means of ensuring that coal and mineral traffic should be carried in large quantities during the months of June to October and

(*b*) Whether in the event of that remedy proving insufficient to relieve congestion during the cold weather

months, preference should be given to certain classes of traffic and if so, to what classes.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. 937/39/C. of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 21st June 1916.

The COAL MANAGER,

EAST INDIAN RAILWAY,

Calcutta.

DEAR SIR,—The Special Sub-Committee of this Chamber that was appointed in April last for the purpose of recommending for a special supply of wagons such of the mills and bunker contractors as could show a precarious position as regards stocks, have recently been considering the desirability of discontinuing the work, in view of the fact that the arrivals of coal into Bombay have lately been sufficient to meet the requirements of the port.

2. As a result of the discussion however, it was decided not only to continue the work that has been undertaken but also to suggest that the scope should be enlarged to the extent of recommending mills and others for special supplies to enable them to lay in stocks during the monsoon months.

3. The Sub-Committee are of opinion that it is very desirable that facilities should be given to the mills to accumulate stocks during the slack season and they will be glad to know whether you are prepared to authorize special wagon supplies for this purpose. If this can be arranged I will circularize all the mills, explaining the position, and such indents as may be received in this office applying for special wagon supplies for stock purposes, will be duly passed on to you with the Sub-Committee's recommendation.—I am, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. 976/39/C. of 1916.

THE CHAMBER OF COMMERCE,

BOMBAY, 26th June 1916.

The SECRETARY, RAILWAY BOARD,

Simla.

SIR,—With reference to your letter No. 374 T/16, dated 6th ultimo, regarding the advisability of convening a conference for the purpose of discussing the best means of conveying as large a quantity of coal as possible during the monsoon months, I am directed to send you herewith a copy of a letter which has been addressed by my Committee to the Coal Manager, East Indian Railway, putting forward a suggestion to the effect that the scope of the Sub-Committee of this Chamber that was appointed to supervise special indents for coal wagons, might be enlarged to the extent of recommending consumers for wagon supplies for the purpose of laying in stocks of coal.

2. If this suggestion can be adopted, my Committee submit that arrangements might be made whereby all public coal for Bombay (*i. e.*, for mills and bunkers) should be sent through on this Chamber's indents only. This will ensure that stocks are not being accumulated by other than actual consumers, and recognized bunker contractors and will tend, it is hoped, to relieve the difficulties of the position that will arise next busy season if, as is anticipated will be the case, the Railways are unable to cope with the traffic offering.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. 429/C.

CALCUTTA, 30th June 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—In reply to your letter 937/39/C of the 21st June 1916, I beg to express my satisfaction that the arrivals of

coal into Bombay have lately been sufficient to meet the requirements of the Port, and to thank you and your Sub-Committee for your assistance in the matter.

As regards the question of Mills and other Industrial Concerns laying in stocks of coal during the monsoon months, the desire of the Railway Board and of the Railway Company is that when all indents for wagons for loading upcountry coal are being daily met in full, these concerns should take the opportunity of taking as much coal as possible and of accumulating stocks.

Although the daily indents for wagons for loading upcountry coal are gradually coming down the position has not yet been reached when all indents can be met in full and until such is the case, it would hardly be fair to give special supplies of wagons for loading coal for the purpose of laying in stocks. The present position is governed by the number of wagons which can be despatched daily from our two Coal Districts and this number is almost entirely composed of wagons containing R.I.M., Loco. Coal and Special Supplies, and only a very small margin of wagons remains for supply for the loading of ordinary public upcountry coal.

Directly we are able to meet all indents for upcountry coal in full, I will advise your Chamber, so that Mills and other Industries situated in and around Bombay may be advised of the fact, and take advantage of the situation to order as much coal as possible for the purpose of accumulating stocks.

When all indents for loading upcountry coal are being met in full there should be no further necessity for special supplies.—Yours faithfully,

R. M. COWLEY,
Actg. General Traffic Manager,
East Indian Railway Company.

TELEGRAM No. 1017/39, DATED, BOMBAY, 5th July 1916.

From—The Secretary, Chamber of Commerce.

To—The Secretary, Railway Board, Simla.

Reference this Chamber's letter recommending coal supplies for mills for stock, Committee now strongly urge you to instruct

East Indian and Bengal Nagpur Railways to supply no wagons for Bombay and district except on indents sent through this Chamber. Railway Receipts in hands of small dealers are being hawked round Bombay while regular consumers quite unable obtain supplies against contracts. Daily coal arrivals at present sufficient to meet requirements but not consigned to right people and no margin for stock purposes. Most important mills and other consumers lay in stocks now otherwise Committee anticipate very serious situation later. Quite impossible for Chamber to control supplies to real consumers unless Chamber indents alone considered. Committee submit upcountry consumers should not be allowed to lay in stock except *pro rata* to consumers in Bombay.

No. 374 T/16.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

DATED, SIMLA, the 8th of July 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to your reply to Railway Board's letter No. 374/T/16, dated the 6th May 1916, I am directed to say that the Government of India have now decided to invite representatives of your Chamber to a conference to be held in Calcutta at 11 o'clock on the 26th of this month to discuss what measures should be taken in order, if possible, to avoid congestion on railways during the forthcoming cold weather or, if this proves impossible, to minimise the inconveniences caused thereby.

2. I am to add that the place of meeting will be intimated to you as soon as it has been decided and that a copy of the agenda will be forwarded for the information of the representatives whom your Chamber may decide to send. I am also to enquire how many representatives of your Chamber are likely to attend the proposed conference.—I have, etc.,

P. A. YOUNG,

for Secretary, Railway Board.

No. 374 T/16.

GOVERNMENT OF INDIA

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

DATED, SIMLA, the 13th of July 1916.

THE SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—In continuation of Railway Baard's letter No. 374 T/16, dated the 8th July 1916, I am directed to forward, for information, a copy of the agenda of the conference on congestion to be held at Calcutta on the 26th July 1916.

2. I am to request that if it should appear to your Chamber desirable that any addition should be made to the agenda the proposed addition may be communicated to the Railway Board at Simla up to the 19th, or to the President, Railway Board, Bengal Club, Calcutta, thereafter.—I have, etc.,

A. T. STOWELL,

Assistant Secretary, Railway Board.

AGENDA OF CONFERENCE ON CONGESTION TO BE HELD AT CALCUTTA AT 11 A.M., ON THE 26TH JULY 1916.

I.—Methods of avoiding congestion.

1. What measures can be adopted in order to prevent the occurrence of congestion during the next busy season? Endeavours are already being made to increase the quantity of coal transported during the slack season, that is during the period up to the end of November next. In this connection—

(*a*) what quantity of coal are railways in a position to carry during the slack season?

(*b*) what quantity of coal are collieries in a position to tender for transport during the slack season?

2. Having decided what quantity of coal it is possible to transport as limited by (*a*) or (*b*), the question arises whether the demand for coal during the slack season is likely to exceed the available supply at different centres. If so, is it necessary to

make any arrangements for according preference to particular consumers, and what should these arrangements be ? If the demand falls short of the quantity available as limited by (*a*) and (*b*), is it possible to increase the demand, and how ?

3. It has been suggested that the arrangements made for increasing deliveries of coal during the slack season may profitably be applied in the case of other commodities of a non-perishable nature carried by railways in considerable quantities. To what commodities should the arrangements be extended, and what machinery, if any, is desirable in this connection ?

4. A proposal has been made that, in order to encourage the increase of traffic during the slack season, railways should make some reduction in the ordinary rates or defer payment of freight charges during this period. Is this necessary, and, if so, in respect of what commodities and to what extent ?

II.—Methods of dealing with congestion if it arises.

During the congestion which occurred in the first half of the current year, preference was given to war requirements and to coal for the public. The former must continue to be recognised as of first importance. As regards the latter and other commodities for the public, is it possible to devise machinery, say, by the formation of local committees at important centres to assist and advise railways in deciding on a measure of preference ? If so, is it desirable to lay down any general principles for the guidance of such committees ? For example, is it possible to classify certain kinds of traffic as—

(*a*) of imperial importance,

(*b*) of local importance,

and to accord preference accordingly ?

No. 962 Ry. of 1916.

Public Works Department.

Bombay Castle, 27th July 1916.

The Secretary, Chamber of Commerce,

Bombay.

Sir,—I am directed to forward, for information, a copy of a letter from the Railway Board No. 374 T, dated 28th June 1916,

and to request that you will kindly favour Government with any remarks which your Chamber may have to offer on the suggestion relating to the possibility, should the necessity arise, of giving preference on Railways to certain classes of goods during the period of pressure.

2. I am to state that Government would be glad if your reply to this letter could reach them by the 15th August 1916.—I have, etc.,

W. N. CARTLAND,
Under Secretary to Government,
Irrigation and Railways.

No. 374 T.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD).

DATED, SIMLA, the 28th of June 1916.

The SECRETARY TO THE GOVERNMENT OF BOMBAY,
PUBLIC WORKS DEPARTMENT.

SIR,—I am directed to state, for the information of His Excellency the Governor in Council that, in view of the serious congestion of Railway traffic that arose last year and is likely to be repeated in a more intense form during the coming busy traffic season, it has been decided to hold a Conference between the representatives of the commercial interests principally affected and the Government of India to discuss the remedies which may most suitably be applied. The subjects for discussion which have been suggested are the following:—

(1) The possibility of increasing consignments of coal and manganese and perhaps other commodities during the slack season and of building up stocks against the time when there might be a great pressure of traffic. Railways have already arranged to take this action in respect of their stocks of coal, but private consumers, if asked to follow the

example of the Railways, will no doubt raise questions regarding the output of mines during the monsoon and possible deterioration of stocks.

(2) The possibility of railways encouraging traffic during the slack season by concessions in rates, by way of rebate or otherwise. This is a question on which the views of Railway Administrations will carry the greatest weight and their views are being obtained and will, it is hoped, be to hand before the Conference meet.

2. The two foregoing suggestions are matters on which, in the opinion of the Government of India, it is not necessary specifically to invite the opinion or suggestions of the Government of Bombay but are merely mentioned, in order to explain the general trend of the action proposed and the scope of the Conference. A third suggestion relates to the possibility, should the necessity arise, of giving preference to certain classes of goods during the period of pressure. The Government of India would be glad to receive the views of the Government of Bombay on this suggestion. It is necessary to ascertain in the first place what commodities can be carried during the slack season without a degree of loss or inconvenience to the interests concerned greater than the circumstances warrant. There are certain articles such as stone, timber, ores, etc., which can equally well be carried at any time. Coal, on the other hand, is liable to deterioration, but consignees may reasonably be called upon to submit to this in view of the necessities of the case. There are, it is true, many commodities, such as cotton, jute, seeds, etc., which must be mostly carried in the busy season. It is, however, possible that they might be handled in the slack season to a greater extent than at present, for instance, it is not uncommon to see a considerable portion of the stocks of one year held during the intervening slack season and moved with the opening of the next busy season.

3. Although the Government of India do not expect that it will prove possible to effect a general classification of all classes of goods in degrees of relative urgency, they think that certain classes of goods may be found capable of being dealt with in the slack season. It could then be laid down that in case serious con-

gestion should arise, preference will be given to commodities which must be carried in the busy season, and that consignees who fail to offer for despatch other commodities in the slack season run a serious risk of their consignments being hung up during the ensuing busy season.

4. I am to request that, with the permission of His Excellency the Governor in Council the matter may be discussed with the local interests chiefly concerned and the Government of India favoured, at an early date, with the views of the Bombay Government on the subject. I am to explain that a preliminary discussion will be held in July at which the Hon'ble Member in charge of the Department of Commerce and Industry will preside, between a representative of the Railway Board and commercial representatives from Calcutta and elsewhere, at which, it is hoped, it may be possible to arrive at some decision in respect of the first two points noted above and to obtain the approval of the commercial representatives to the principle of the third proposal. There will, however, be no necessity to bring it into practical operation before the ensuing busy season, and it is at present intended to discuss the matter, should any further consultation with commercial interests prove necessary, during the ensuing Legislative Session in September next at Simla. I am to request, therefore, that the views by the Government of Bombay may be communicated to the Government of India by the 1st of September 1916.—I have, etc.,

T. RYAN,
Secretary, Railway Board.

No. 1204/39/C. of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 10th August 1916.

The UNDER SECRETARY TO GOVERNMENT,
IRRIGATION AND RAILWAYS,
PUBLIC WORKS DEPARTMENT,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 962, dated 27th ultimo, forwarding a copy of a letter from the

Railway Board No. 374 T, dated 28th June 1916, and requesting the views of this Chamber on the suggestion relating to the possibility, should the necessity arise, of giving preference on Railways to certain classes of goods during the period of pressure.

2. In reply I am to state that in the opinion of my Committee preference should be given to all Government requirements for war purposes, if and when a period of pressure arises on the Railways. As regards the general traffic I am to state my Committee consider it extremely difficult to devise at this stage a system of preference that could fairly be put into practice during the busy season, and they therefore suggest that this question might be considered when the necessity actually arises and when the matter can be discussed in the light of the special requirements of the case presented.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. M. L/1.

CALCUTTA, 19th September 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—The loading of upcountry coal has again become very heavy and although there is no scarcity of wagons it is not possible to meet all indents for wagons for loading coal upcountry in full; this means if all indents were met in full more wagons would be loaded daily than the Railway can reasonably be expected to handle.

Under the circumstances, it is necessary to restrict the number of wagons loaded with coal upcountry daily to a figure which can be despatched and carried without any difficulty, and we must be prepared therefore for the resumption of the Special Supply System.

All requests for Special Supplies must, as heretofore, be made on the authorised Special Indent Forms and submitted through the same responsible authority as previously.

It is to be presumed that advantage has been taken of the period during which all indents for wagons for loading coal up-country were met in full to lay in stocks, and such being the case it will be necessary carefully to verify the amount of coal shown in the Special Indents as being on hand, as it is not proposed to give special supplies of wagons for loading coal to parties who have good stocks of coal on hand.—Yours faithfully,

F. C. LEGGE,
Coal Manager,
East Indian Railway Company.

No. 1533/39/C of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 23rd October 1916.

The COAL MANAGER,
EAST INDIAN RAILWAY,
Calcutta.

DEAR SIR,—I am directed to refer to your letter No. M.Z./1, dated 19th ultimo, and more especially to the last paragraph thereof, wherein you state it is not proposed to give special supplies of wagons for loading coal to parties who have good stocks of coal on hand.

2. In consequence of the clearly expressed wishes of the Railway Board and the East Indian Railway, during the months of May and June last and the strong recommendations put forward at the Calcutta Railway Conference my Committee strongly advised consumers at this end to lay in stocks of coal during the slack season. Acting on this recommendation a number of consumers did all they possibly could to accumulate stocks, in most cases at considerable inconvenience to themselves, while they have also had to pay interest charges on any coal so stocked and incur loss in weight owing to monsoon conditions. It would now appear that these consumers are to be penalized because of their enterprise while those who disregarded the recommendation of this Chamber are to receive preferential treatment during the period of shortage of output from the collieries or of congestion on the Railways.

3. My Committee admit that if the Railways are unable to meet the requirements of all the collieries in the matter of wagon supply, some system of apportioning wagons is necessary to prevent them being sold to the highest bidder and to ensure an equitable distribution. It is felt, however, that the only fair plan now would be to grant wagons on the basis of the daily consumption of the various consumers concerned, irrespective of any stocks that may be held.

4. Special indents from consumers are coming in freely to this office for the usual recommendation from the special Sub-Committee that was appointed to deal with this matter, but hitherto recommendations have only been given to those consumers who had little or no stock of coal on hand or in other words, those who did nothing during the slack months to assist the Railways during the busy season.

5. My Committee feel it should be understood, if they are to continue the system of supervising these special indents, that no coal wagons should be supplied to the collieries except upon such special indents as may be sent you through this Chamber, until such time as the East Indian Railway and Bengal Nagpur Railway are in a position to meet all indents freely.

6. My Committee are prepared to continue the work in connection with these special indents provided you can accept the basis for allotment of wagons indicated in the latter part of the third paragraph hereof and as the matter is urgent and important I am to request that you will kindly wire your reply as soon as possible after receipt of this letter.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 1534/39/C of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 23rd October 1916.

The SECRETARY, RAILWAY BOARD,
Simla.

SIR,—I am directed to send you herewith a copy of a letter which has been addressed to this Chamber by the Coal Manager,

East Indian Railway, and a copy of my Committee's reply thereto and to state my Committee will much appreciate any assistance the Railway Board can render in this matter.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX N-5.

RAILWAY RISK RATES.

INCLUSION OF FIRE RISK.

No. 1474/6.

The SECRETARY,
CHAMBER of COMMERCE,
Bombay.

AGRA, 27th October 1915.

SIR,—I am directed to invite attention to your Chamber's letter No. 1107, dated the 23rd December 1912 and to this office letter No. 578, dated the 17th March 1913, in reply and with reference to the point "(*a*)" raised in your letter—"Responsibility of railways—Rule 36—Clause C, Page 17 (G. I. P. Goods Tariff Book No. 1, dated 1st March 1912)" to state that the matter has received the further consideration of this Association and at the recent session of the Conference it was decided to amend rule 38 (*c*) of the General Classification of Goods No. 5, which is the same as the rule in the Great Indian Peninsula Railway Tariff referred to above, as under :—

Present.	Proposed.
38. (*c*) That they are not liable, *for any loss or damage arising to goods from the act of God, fire, or civil commotion*; or for the loss of, or damage done to, goods put into returned wrappers or boxes, or packages des-	38. (*c*) That they are not liable for the loss of, or damage done to goods put into returned wrappers or boxes, or packages described as "empties"; or for any goods left until called for, or to order, or for the loss

cribed as "empties"; or for any goods left until called for, or to order; or for the loss of, or damage done to, any packages or their contents which may be insufficiently, improperly, or incorrectly packed, marked, directed or described, or which may contain a variety of articles liable to break or damage each other or for leakage arising from bad casks, bad cooperage, bad soldering or defective joints in tins or drums or fermentation; or for any loss of, or damage to, any goods whatever by reason of accidental or unavoidable delays in transit or otherwise.

I have, &c.,

C. V. BLISS,

Secretary.

No. 2108/60/C of 1915.

CHAMBER OF COMMERCE,

BOMBAY, 2nd December 1915.

The SECRETARY,

INDIAN RAILWAY CONFERENCE ASSOCIATION,

Agra.

SIR,—I am directed to acknowledge, with many thanks, receipt of your letter No. 1474/6, dated 27th October 1915, intimating that at the recent session of the Conference it was decided to amend Rule 38 (c) of the General Classification of Goods No. 5, I am to state in reply that the proposed revision meets the case of this Chamber.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX O.

PROPOSED COMMITTEE *re*: IMPRESSMENT OF STEAMERS IN BOMBAY.

No. 11742-W-I.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

DELHI, the 1st December 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to inform you that the Government of India desire to constitute, at as early a date as possible, a Committee to advise the Officers of the Royal Indian Marine entrusted with the task of impressment in the port of Bombay. I am to say that, as this is an experimental measure, the Government of India do not propose at first to appoint Committees elsewhere than in the Ports of Calcutta, Bombay and Rangoon. They would decide later, in the light of experience gained by the working of the Committees now suggested, whether an extension of the scheme to other ports is necessary or practicable.

2. Although the Government of India found it impossible in 1915 to constitute any committee for this purpose on a satisfactory basis, the experience of the past 12 months leads them to believe that such a course is now practicable. The Government of India hope, therefore, that your Chamber may be able to nominate suitable persons, and that their advice will, under the following scheme, enable the Royal Indian Marine to effect necessary impressments with the least possible inconvenience to owners and shippers.

3. The Committee should preferably not exceed three in number, to whom the Government of India would desire to add as an

assessor the Director-General of Commercial Intelligence, when he is present in Calcutta, and in other cases the Collectors of Customs. Your Chamber should give the Committee all necessary instructions as to the organization of their work and advice in particular as to the quorum whose opinion would be representative of the Committee. The Government of India would suggest, in the first place, that the Committee should arrange to keep themselves provided with, or have readily available, the most recent information as to all ships in or plying to your port and as to their progress in loading, etc., in the port, and secondly, that they should ascertain from the shipping companies represented in the port the relative proportion of tonnage from each of the different lines which from time to time is under impressment in Indian waters, a point which will in practice have an important bearing on their recommendations.

4. The procedure which will be followed in all cases of impressment is that when shipping is likely to be required, the military authorities will send all possible information as to their requirements to the Director, Royal Indian Marine. The Director, or at Calcutta the Captain Superintendent, Kidderpore Dockyard, or at Rangoon the Port Officer, will immediately inform the Committee of the specifications communicated to him by the military authorities or the Director, Royal Indian Marine, and of the degree of urgency in which a ship must be impressed. This will be expressed by the maximum number of days within which the ship must be available for loading at the port of departure in order that she may be able to arrive at the port of delivery by the date fixed by the military authorities, the Director estimating the time required for fitting her out and for the voyage to the port of delivery. The Director, Royal Indian Marine, will inform the Committee of his proposals for meeting the requisition, and the Committee will be expected to discuss these proposals and, if they suggest an alternative, to support their recommendation with full information for the guidance of the Director, or the Captain Superintendent, Kidderpore Dockyard, or the Port Officer, Rangoon. It must be recognised that in view of the urgent military exigencies of impressment, the decision of the Director, Royal Indian Marine, must be accepted by the Committee as final, but it is

confidently hoped that the business community generally will welcome the gain in time and in certainty involved in these proposals, and the opportunity offered to them of placing a considered and authoritative commercial opinion before the impressing authority.—I have, &c.,

A. H. LEY,

Offg. Secretary to the Government of India.

No. 1705/104/I of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 14th December 1916.

THE SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Delhi.

SIR,—I am directed to acknowledge receipt of your letter No. 11742, dated 1st instant, regarding the formation of a Committee to advise the officers of the Royal Indian Marine entrusted with the task of impressment in the port of Bombay.

2. In reply I am to state my Committee have, as desired, appointed a Special Committee of three gentlemen, viz., The Hon'ble Mr. J. S. Wardlaw-Milne of Messrs. Turner, Morrison & Co., Ld., Mr. J. H. Fyfe of Messrs. Mackinnon, Mackenzie & Co., and Mr. F. C. Annesley of Messrs. Killick, Nixon & Co., and that the General Committee of this Chamber will be glad to assist in every possible way this Special Committee of three. I am to add, however, that while my Committee are anxious to serve the interests of Government in this matter, they feel, in view of the apparent absence of any authority under the terms of reference to the Special Commitee of three, it cannot be expected that the results of their labours will be entirely satisfactory.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX P—1.

SHIPMENT OF HIDES AND SKINS TO THE UNITED STATES OF AMERICA.

No. 722/114/H of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 11th May 1916.

The COLLECTOR OF CUSTOMS,
Karachi.

SIR,—I am directed to inform you that my Committee have recently had under consideration a letter from a member in connection with certain allotments that have been granted by you to some Amritsar Exporters for shipments of hides and skins to the United States of America. The member has represented that the Amritsar Exporters wish to take advantage of direct steamers from Bombay, and in order to do so, instructed their Karachi Shipping Agents to arrange with you for a transfer of a portion of the Karachi allotment to Bombay.

2. My Committee are informed that there has been no difficulty in the past regarding these transfers, but that on this occasion you have refused to allow the transfers to be made and have stipulated that the skins must be shipped from Karachi. To enable my Committee to reply to the member above referred to, I am to request that you will kindly inform them whether the case as set forth above has been correctly stated, and if so, what are the reasons for refusing to accede to the request made to you for the transfers in question.

3. I am to add my Committee will much appreciate any assistance you can render in this matter.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 5273 OF 1916.

CUSTOMS HOUSE,
KARACHI, 16th May 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 722/114/H of 11th instant, I have the honour to inform you that the practice of allowing transfers of allotment from one port to another has been discontinued under the orders of the Government of India, Department of Commerce and Industry, who have decided that any additional allotment required must be obtained in time through the Collector of Customs at the port of export.—I have, etc.,

F. S. PUNNETT,
Chief Collector of Customs in Sind.

No. 812/114/H OF 1916.

CHAMBER OF COMMERCE,
BOMBAY, 26th May 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I am directed to inform you that my Committee have recently been in communication with the Collector of Customs at Karachi in connection with certain allotments that have been granted for shipment of hides and skins to the United States.

2. The reply from that official is to the effect that the practice of allowing transfers of allotments from one port to another has been discontinued under the orders of the Government of India, Department of Commerce and Industry, who have decided that any additional allotment required must be obtained in time through the Collector of Customs at the port of export.

3. My Committee will be much obliged if you will kindly inform them why the practice of permitting these transfers from one port to another has been discontinued and whether there were any special reasons for the action taken.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. 4076-W-II.

GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 5th June 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—In reply to your letter No. 812/114/H, dated the 26th May 1916, I am directed to say that the Government of India have found it necessary to restrict to some extent the export of hides to certain destinations.—I have, &c.,

G. S. HARDY,

Offg. Under Secretary to the Government of India.

No. 953/114/H OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 22nd June 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Simla.

SIR,—I am directed to acknowledge receipt of your letter No. 4076-W., dated 5th instant, intimating that the Government of India have found it necessary to restrict to some extent the exports of hides to certain destinations. This information was furnished to my Committee as a result of their letter to your Department, dated the 26th ultimo, but I am respectfully to submit that it does not answer the question raised therein.

2. My Committee are desirous of ascertaining why the practice of permitting transfers of such allotments as may have been granted for shipments of hides and skins to America has been discontinued and whether there were any special reasons for the action taken, and they will much appreciate any information you may be able to furnish them with on this point.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

For further information on this subject see page 121.

APPENDIX P-2.

PROHIBITION OF EXPORT OF THIBET WOOL.

TELEGRAM, DATED DELHI, the 21st January 1916.

From—The Commerce and Industry Department of the Government of India.

To—The Secretary, Chamber of Commerce, Bombay.

520/W, continuation my telegram 14849/W., dated sixteenth September last—wool. In the interests of military clothing manufacture embargo on Thibet wool has been re-imposed to-day.

No. 208/114/W of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 4th February 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Delhi.

SIR,—I am directed to acknowledge receipt of your telegram, dated 21st ultimo, intimating that, in the interests of the Military Clothing Department, the embargo on Thibet wool had been re-imposed, and with reference thereto I am to suggest that the Government of India might exact an undertaking from all Indian

manufacturers that the latter will use in their own factories and not resell or subsequently export any Thibet wool which they purchase during the period of the embargo.

I am to add, it seems to my Committee quite a reasonable proposal that those for whose assistance the embargo has been imposed, should undertake not to use it for objects other than those for which it is granted.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

No. 1043-W.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

DELHI, the 10th February 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 208 of 1916, dated the 4th February 1916, in which you suggest that the Government of India might exact an undertaking from all Indian manufacturers that the latter will use in their own factories and not resell or subsequently export any Thibet wool which they purchase during the period of the embargo. —I have, etc.,

S. H. SLATER,

Under Secretary to the Government of India.

No. 485.

CHAMBER OF COMMERCE,

KARACHI, 5th July 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

Embargo on the export of Thibet Wool.

DEAR SIR,—I am directed to forward for the information of your Chamber a copy of a letter of 15th June addressed to this Chamber

by a member on the above subject and to enquire:—(1) Whether your Chamber contemplate taking any action in the matter of any shipments that may have been stopped by the Customs in Bombay; (2) Whether they would support the Karachi Chamber in addressing Government on the lines indicated in the above letter and (3) whether, as regards the stocks of Thibetan wool already in British India, it would be desirable to ask Government to, if possible, take them over at a reasonable figure on account of the Indian Mills.

My Committee understand that the stocks of Thibet wool in the country can be located.—Yours, &c.,

E. L. ROGERS,

Secretary.

Copy of a letter, dated 15th June 1916, addressed to the Karachi Chamber of Commerce by a Member.

THIBET WOOL.

Under Government Notification, export of the above out of India is at present prohibited. Recently it has been suspected that certain upcountry dealers have found a means of evading the restrictions and have forwarded wool of the above description for shipment, either packed by itself, or mixed with other qualities of wool. It is not an easy matter for the exporting firms to detect this, particularly with wool that arrives at the port ready baled for shipment, their ordinary function being merely to finance shipments. Of late the Customs officials have stopped several consignments in Karachi and Bombay for examination and this has caused considerable inconvenience to exporting firms and Indian merchants concerned, as the holding up of consignments pending examination possibly means that the wool misses the steamer in which freight has been booked, leading to loss, and also complications in the matter of finance, etc.

The present system of throwing the onus of detecting wool, prohibited from export, upon the Customs officials at port of export is not satisfactory for many reasons. We think the surest and simplest way of dealing with the matter would be for Government to issue regulations to the railways concerned, (who bring the

wool from the districts where this prohibited wool is produced) such as would enable a proper check to be kept on all consignments as they leave the prohibited area. For instance the exports of such wools to India for sale in India might be done under a license, which would require the buyer, and the destination to be stated.

We suggest Government be addressed in the matter and shall be obliged if you will place this letter before your Committee.

No. 1103/114/W OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 21st July 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Karachi.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 485, dated 5th instant, regarding the embargo on the export of Thibet wool and to state in reply to the specific questions you raise,

(1) This Chamber has not as yet been asked to take any action.

(2) My Committee would support a representation on the lines proposed by your Chamber.

(3) It is not desirable to ask Government to take over existing stocks on account of the mills; but if these stocks can, as stated by your Chamber, be located, Government might be asked to prevent removal from their present location except under license.—I am, &c.,

R. E. GREGOR-PEARSE,

Secretary.

CHAMBER OF COMMERCE,

KARACHI, 23rd August 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

Embargo on the export of Thibet Wool.

DEAR SIR,—With reference to correspondence ending with your letter of the 21st ultimo on the above subject, I beg to enclose for

your information a copy of a letter which my Committee have addressed to the Government of India, Department of Commerce and Industry.—Yours faithfully,

E. L. ROGERS,
Secretary.

CHAMBER OF COMMERCE,
KARACHI, 22nd August 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I am directed by my Committee to bring to your notice the difficulties experienced by wool exporters in connection with the recent order prohibiting export of Thibet wool. Under the present arrangements the onus of detecting such wool is thrown upon the Collector of Customs but this is unsatisfactory to the trade as the Collector not being an expert in wool, is liable to hold up and has in fact, held up, certain consignments of wool at time of shipment merely on suspicion of their being Thibet wool. Several lots have been held up in this way in Karachi and my Committee understand also in Bombay and Calcutta, some of which have been stopped altogether and others allowed to pass after considerable delay.

A few upcountry dealers in wool have no doubt attempted to evade the restrictions and have forwarded for shipment Thibet wool either packed by itself, or mixed with other qualities of wool in the hope that it will pass unnoticed. It is however not an easy matter for exporting firms to detect this particularly with wool which arrives at the Port ready baled for shipment, their ordinary function being nearly to finance and ship the wool on account of the native consignor. The holding up of consignments pending examination probably means that the wool misses the steamer in which freight has been booked, leading to loss and also all sorts of complications in the matter of finance, etc.

It has been suggested that a means might be found of obviating the present difficulties by Government issuing such regulations as

would enable a proper check to be kept on all consignments as they leave Thibet. For instance it should be possible only to allow bookings from the Frontier railway stations under a license which would require the buyer to state the destination of the wool, and thus ensure a check on the supplies as they enter India.

My Committee trust some such arrangement can be made as will avoid complications and unnecessary trouble at the port of shipment.—I have, etc.,

E. L. ROGERS,
Secretary.

No. 1349/114/W of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 9th September 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—With reference to my letter No. 208/114/W, dated 4th February last, regarding the embargo that has been re-imposed on Thibet wool, I am directed to inform you that my Committee has been favoured with a copy of the letter in this connection, that was addressed to you by the Karachi Chamber of Commerce on the 22nd ultimo, and that this Chamber strongly supports the Karachi representation.

2. I am to express a hope that this matter will receive the sympathetic consideration of the Government of India.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 1350/114/W of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 9th September 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Karachi.

DEAR SIR,—I am directed to acknowledge receipt of your letter No. 612, dated 23rd ultimo, forwarding a copy of your Chamber's

representation to the Commerce and Industry Department of the Government of India in connection with the embargo that has been re-imposed on the exports of Thibet wool, and to state, in reply, that my Committee has addressed the Government of India in support of your letter.—Yours faithfully,

R. E. GREGOR-PEARSE,
Secretary.

No. 8781-W-II.

GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 18th September 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 1349/114/W, dated the 9th instant, in which your Chamber support the representation of the Karachi Chamber to control the despatch by rail of Thibet wool in order to relieve shippers of the delay and inconvenience caused by the detention at ports of consignments suspected of containing Thibet wool.

2. In reply, I am to say that the matter is already receiving the attention of the Government of India, and that you will be furnished with a copy of their decision in due course.—I have, &c.,

G. S. HARDY,
Under Secretary to the Government of India.

APPENDIX P-3.

PROHIBITION OF IMPORT OF COTTON YARN INTO THE UNITED KINGDOM.

No. 554.

TELEGRAM, DATED BOMBAY, the 12th April 1916.

From—The Chamber of Commerce, Bombay.

To—The Commerce and Industry Department of the Government of India.

Committee of this Chamber will be glad if you can inform them whether it is correct that importation of Indian cotton yarn into

United Kingdom has been prohibited, and if so what are the reasons for action taken. Urgent reply requested as matter of great importance to many members this Chamber.

TELEGRAM DATED SIMLA, the 26th April 1916.

From—The Commerce and Industry Department of the Government of India.

To—The Secretary, Chamber of Commerce, Bombay.

2288-W. Your telegram dated twelfth April 1916. Full list of imports prohibited under Royal Proclamation of thirtieth March 1916 will be published in Gazette of twenty-ninth. List includes yarn and all cotton manufactures except hosiery and lace.

No. 716/114/Y OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 11th May 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Simla.

SIR,—I am directed to acknowledge receipt of your telegram dated 26th ultimo regarding the prohibition of imports of Indian Cotton yarn into the United Kingdom and in conveying to you the thanks of my Committee for the information contained therein, I am to request that if possible you will kindly furnish them with further information as to the reasons that led up to the action that has been taken.

2. In the absence of any special reasons, my Committee can only presume that the object of the prohibition is to economise freight space and if that be the case, it is respectfully submitted that the prohibition will not attain its object. It may safely be assumed that when English manufacturers buy Indian yarn, they do so because they require it for the manufacture of cloth against their contracts, and if they are prohibited from importing this yarn, they will have to endeavour to get similar yarn spun in the United Kingdom. For that purpose the import of an increased quantity of American and/or Indian cotton will be necessary and

as the cotton required to spin any given quantity of yarn occupies more freight space that the yarn itself, my Committee are unable to see how the prohibition of the import of yarn will effect economy of freight space.

3. My Committee therefore respectfully protest against the prohibition as an apparently unnecessary interference with trade within the Empire and hope that the Government of India will use their good offices with the Home Government to secure its repeal.

4. My Committee further desire to call your attention to the fact that, while the import of yarn into the United Kingdom was prohibited on the 30th March and made to apply to all yarn not shipped or paid for before the 25th March, no official notification of this prohibition was given in India until the 29th April. For some time after the 25th March exporters of yarn in this country continued to ship yarn to ports in the United Kingdom in fulfilment of their contracts in good faith and with no knowledge that that yarn might not be permitted to be landed on arrival at its destination. The fate of the yarn so shipped is still unknown and exporters may still be put to considerable loss in connection with it. My Committee therefore beg respectfully to suggest that a more rapid exchange of information between the Home Government and the Indian Government is desirable and request that steps may be taken to ensure that any regulation of the Home Government, which affects any portion of the commercial community in India, may be promptly communicated by Government to the public in India.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 4172-W-II.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 7th June 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to paragraph 3 of your letter No. 716, dated the 11th May 1916, I am to say that a full statement of the

position created by the prohibition of import of cotton yarn into the United Kingdom has already been put before His Majesty's Secretary of State for India, but that in view of his latest orders the Government of India consider that a further representation will be of no avail. They are, however, forwarding a copy of your letter to the India Office.

2. I am to add that His Majesty's Secretary of State for India has already been requested to give the Government of India as early intimation as possible of the prohibition of the importation into the United Kingdom of products of importance to India.—I have, &c.,

G. S. HARDY,

Offg. Under Secretary to the Government of India.

No. 1001/114/Y OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 30th June 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Simla.

SIR,—Adverting to the correspondence which ended with your letter No. 4172, dated 7th instant, regarding the prohibition of imports of Indian cotton yarn into the United Kingdom, I am directed to inform you that my Committee understand that samples of yarn sent by post from this country to the United Kingdom are being stopped by the Customs at home. I am respectfully to submit that even if there be a real necessity for this particular restriction, it should not be extended to small samples of yarn despatched through the post and my Committee feel that such action on the part of the English Customs authorities cannot be considered but as an unnecessary interference with trade.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

No. 1002/114/Y of 1917.

CHAMBER OF COMMERCE,

BOMBAY, 30th June 1916.

The SECRETARY, LONDON CHAMBER OF COMMERCE,

London.

DEAR SIR,—I am directed to send you herewith a copy of a letter which has been addressed to the Government of India by my Committee in connection with the prohibition of imports of Indian cotton yarn into the United Kingdom and to enquire whether your Committee can furnish this Chamber with information as to the reasons that led up to the prohibition being applied. Further I am to state my Committee will be much obliged if you will kindly let them know whether your Chamber has taken any action in this matter.—I am, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. 1003/114/Y of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 30th June 1916.

The SECRETARY,

MANCHESTER CHAMBER OF COMMERCE,

Manchester.

DEAR SIR,—I am directed to send you herewith a copy of a letter which has been addressed to the Government of India by my Committee in connection with the prohibition of imports of Indian cotton yarn into the United Kingdom and to enquire whether your Committee can furnish this Chamber with information as to the reasons that led up to the prohibition being applied. Further I am to state my Committee will be much obliged if you will kindly let them know whether your Chamber has taken any action in this matter.—I am, &c.,

R. E. GREGOR-PEARSE,

Secretary.

No. 5535-W-II.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 7th July 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 1001/114, dated the 30th June 1916, on the subject of the stoppage by His Majesty's Customs of small samples of yarn sent by post from this country to the United Kingdom.

In reply, I am to say that a copy of your letter has been communicated to the India office.—I have, &c.,

G. S. HARDY,

Offg. Under Secretary to the Government of India.

CHAMBER OF COMMERCE,

MANCHESTER, 27th July 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—In reply to your letter of the 20th June, I have to inform you that this prohibition has been issued without reference to this Chamber in any way. We have not taken any action in regard to it, and our position is simply that of the general public and no more. It was not thought desirable to urge "trading interests" when, as it appeared from the circumstances, the general well-being was at stake.—Yours faithfully,

WALTER SPEAKMAN,

Secretary.

No. 8996-W-II.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 21st September 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of my letter No. 5535-W-II, dated the 7th July 1916, I am directed to say that it is explained by the Board of Trade that while it is not intended that the parcel post should be used as a medium for the transmission of prohibited goods that would otherwise be despatched as ordinary freight, they are not in general taking steps to step occasional parcels of prohibited goods of the kind referred to in your letter of the 30th June 1916. The Board of Trade add, however, that should it appear to them that the post is being freely used for the purpose of defeating the object of the Import Restrictions, they would feel bound to reconsider their decision on the matter.—I have, &c.,

G. S. HARDY,
Under Secretary to the Government of India.

APPENDIX P-4.

JUTE COVERINGS OF GOODS SHIPPED FROM INDIA.

R. S. R. No. 3030-W OF 1916.

CUSTOM HOUSE,
BOMBAY, 20th July 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I have the honour to inform you that in the case of exports of goods packed in jute from the United Kingdom to European countries other than France, Russia, Italy and Switzerland guarantees are now required from consignees to ensure that

the jute coverings of all goods whether free or prohibited shall not reach an enemy destination. The rule applies only to quantities of over 100 bags.

2. It is proposed to apply the same rule to goods shipped from India to European countries other than the above and I am directed to enquire whether there would be any difficulty in its introduction.

3. As regards goods which are on the prohibited list there would apparently be no objection as before a license is granted the additional guarantees could be obtained.

4. As regards goods the export of which is not prohibited a reference to Government would be required before such goods as are packed in jute could be shipped if jute coverings are added to the prohibited list.

5. The countries chiefly concerned are Greece, Spain, Portugal, Holland, Denmark, Norway and Sweden. During the present calendar year since 1st January 1916 there have been no exports to Greece, Holland, Denmark and Sweden. There have, however, been considerable shipments of castorseed, groundnuts, linseed, sesamum and raw cotton to Spain and small shipments of groundnuts to Portugal and raw cotton to Norway. All the goods mentioned are I think packed in jute for export. I shall be glad if you will let me know at an early date whether this is correct and what, if any, other goods are so packed.

6. I shall also be glad if you will let me know for the information of Government whether the introduction of the proposed rule would cause difficulty.—I have, &c.,

P. ECCLES,
Officiating Collector of Customs.

No. 1140/114/J. of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 28th July 1916.

The COLLECTOR OF CUSTOMS,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. R. S. R. 3030-W, dated 20th instant intimating that it is

proposed to require guarantees from consignees that the jute coverings of all goods, whether free or prohibited, exported to European countries other than France, Russia, Italy and Switzerland, shall not reach an enemy destination.

2. In reply I am to state that very considerable inconvenience will be caused by the proposed regulation, but that if Government find it desirable to control the destination of jute wrappings, this Chamber will offer no objections to the introduction of the regulation.—I have, &c.,

H. ROYAL,

For Secretary.

R. S. R. No. 3967 W of 1916.

CUSTOM HOUSE,

BOMBAY, 13th September 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to the correspondence ending with your letter No. 1140/114/J, dated the 28th July 1916, I have the honour to forward for the information of your Chamber copy of a Press Communique, dated the 8th current, issued by the Government of India, Department of Commerce and Industry, on the subject of the export of goods packed in Jute coverings.—I have, &c.,

P. ECCLES,

Officiating Collector of Customs.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 8th September 1916.

PRESS COMMUNIQUE.

Under instructions from His Majesty's Secretary of State for India, it has been found necessary in the case of goods packed in jute coverings and intended for countries in Europe other than

France, Italy, Russia and Switzerland, to require a guarantee from the consignees that such coverings will not reach an enemy destination. For the present this decision is only to apply to quantities over 100 bags or bales. The guarantee will, it is understood, be taken by His Majesty's Consular Officers in the countries concerned, and firms in India should, therefore, give Collectors of Customs timely notice of intention to ship goods packed in jute coverings in order to facilitate the observance of the necessary formalities.

APPENDIX Q-1.

LASCAR AND ENGINE ROOM CREWS.

No. 1207/117/L OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 31st August 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Simla.

SIR,—I have the honour to represent by direction of my Committee that certain steamship lines in Bombay have written to this Chamber to the effect that the Royal Indian Marine are employing in Mesopotamia, in capacities other than those of their professed ratings, a large number of men who are usually employed on steamers as Lascars and Firemen and that this practice has resulted in a very serious shortage of men for these ratings.

2. My Committee quite appreciate that Military requirements must first be met, but they respectfully submit the shortage in Bombay could be considerably reduced if men for the Royal Indian Marine work were recruited from the Punjab, Sind and Central Provinces, where my Committee understand there is a fair supply of men available for such unskilled labour as is required by the Royal Indian Marine.

3. I am to express a hope that this matter will receive the sympathetic consideration of the Government of India and that

steps will be taken to relieve the position which my Committee believe is daily becoming more serious.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

No. 1308/117/L OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 31st August 1916.

The SECRETARY TO GOVERNMENT,

MARINE DEPARTMENT,

Bombay.

SIR,—I am directed to send you herewith a copy of a letter which my Committee has addressed to the Commerce and Industry Department of the Government of India in connection with the employment by the Royal Indian Marine of Lascars and Firemen in capacities other than those of their professed ratings, and to state my Committee will much appreciate any assistance the Bombay Government can render in this matter.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

No. 8835-W-I.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 19th September 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 1307/117/1, dated the 31st August 1916, and to intimate that it is under the consideration of the Government of India.—I have, &c.,

I. D. ELLIOTT,

Under Secretary to the Government of India.

No. 12918-S.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 29th December 1917.

The SECRETARY CHAMBER OF COMMERCE,

Bombay.

SIR,—In continuation of the correspondence ending with the letter from this Department, No. 8835-W-I, dated the 19th September 1916, I am directed to inform you that instructions have now been issued to the officers responsible for the recruitment of dockyard and marine ratings for the Inland Water Transport Service in Mesopotamia not to engage sea-going lascars for the purpose.—I have, &c.,

I. D. ELLIOTT,

Under Secretary to the Government of India.

No. 68/36/I OF 1917.

CHAMBER OF COMMERCE,

BOMBAY, 12th January 1917.

I. D. ELLIOTT, ESQ., I.C.S.,

UNDER SECRETARY TO THE GOVERNMENT OF INDIA,

DEPARTMENT OF COMMERCE AND INDUSTRY,

Simla.

SIR,—I am directed to acknowledge receipt of your letter No. 12918-S, dated 29th ultimo, intimating that instructions have been issued to the officers responsible for the recruitment of dockyard and marine ratings for the Inland Water Transport Service in Mesopotamia not to engage sea-going lascars for the purpose.

2. I am to convey to you the best thanks of my Committee for the action taken which is considered very satisfactory.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX Q-2.

SHORE EMPLOYMENT OF LASCARS IN ENGLAND.

No. 9430-W-I.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 2nd October 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to forward for the information of your Chamber, a copy of a letter from the India Office, No. R and S 3544, dated the 31st August 1916, and of its enclosures, on the subject of the shore employment of lascars in England,—I have, &c.,

I. D. ELLIOTT,

Under-Secretary to the Government of India.

INDIA OFFICE, LONDON,

31st August 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,

COMMERCE AND INDUSTRY DEPARTMENT.

DEAR SIR,—With reference to Mr. Wakely's letter R. and S. 2747 of the 26th July, I forward, for information, copy of the papers noted in the margin, on the subject of the enticement of lascars into employment on shore in England.—I am, etc.,

Letter from the Board of Trade, dated 27th July, with enclosures.
Letter to the Board of Trade, dated 1st Aug.
Letter from the Board of Trade, 29th August, with enclosures.

L. J. KERSHAW,

Secretary,

Revenue and Statistics Department.

M. 19745.

BOARD OF TRADE,
(MARINE DEPARTMENT),
7, WHITEHALL GARDENS,
LONDON, S. W.
29th July 1916.

The UNDER-SECRETARY OF STATE,
REVENUE DEPARTMENT, INDIA OFFICE.

SIR,—With reference to your letter of the 24th July (No. R. and S. 2747/16) and previous correspondence concerning the enticing of lascar seamen to desert, I am directed by the Board of Trade to transmit herewith for the consideration of the Secretary of State for India in Council a copy of a letter from the Liverpool Steamship Owners' Association in the matter, together with a draft of a notice which the Board consider might be issued as a Board of Trade (Marine Department) Handbill Notice.

The Board would be glad to be informed whether the Secretary of State concurs in the issue of such a notice, and to be favoured with any observations on the draft notice.—I have, &c.,

G. ROPER.

THE LIVERPOOL STEAMSHIP OWNERS' ASSOCIATION,
10, WATER STREET,
LIVERPOOL,
24th July 1916.

The ASST. SECRETARY,
BOARD OF TRADE,
(MARINE DEPARTMENT.)

SIR,—The attention of this Association has been called to the increasing prevalence of desertion of lascars from ships trading to the East. There have recently been desertions from almost every ship and in one case as many as ten men disappeared.

It has been found that these men have been employed after desertion in various oil mills and other works in or near Liverpool,

and two firms admitted having employed such men, but on a representation from one of the shipowners agreed to dismiss them and not employ any more.

It is believed that there is an organised attempt to entice men away from these ships into more remunerative employment on shore but it has been found impossible to ascertain who is behind it. The police have been communicated with but they have not been able to discover anything. All that the Police can do is to try and trace certain actual deserters, and it is only incidentally that it has been found there are other Lascars working in the various mills and unless the Police are able to find and identify the actual men they are looking for they can do nothing further.

The shipowner has great difficulty in identifying the men as ships cannot be detained and once a ship has left with the native serang there is nobody who can identify a Lascar as being a member of the crew of any ship and any Lascar deserting makes it a practice of changing his name.

This Association feels that the matter is a growing evil which should be put a stop to before it attains any further dimensions and I am instructed to request the Board to issue a notice calling attention to the number of desertions which have recently taken place and notifying that any one harbouring deserters is guilty of an offence. If the Board of Trade would do this, this Association would see that the notice received the widest publicity and I would send a copy to any firm likely to engage such men.

I trust that this suggestion will be favourably considered by the Board as unless the matter is officially taken notice of it is impossible to do anything to improve the present situation.—Yours faithfully,

F. RUSSELL ROBERTS,
Asst. Secretary.

WARNING.

Enticing Lascar Seamen to Desert their Ships and Harbouring Deserters.

The attention of the Board of Trade and the India Office has been called to recent cases of desertion of Indian Lascar seamen

from British ships in the United Kingdom. It is alleged that many of these men have been persuaded to desert in order to undertake work in mills and factories, and that they are, in fact, being employed in such work in Lancashire.

The attention of all concerned including employers of labour is called to the provisions of Section 236 of the Merchant Shipping Act, 1894, which is as follows :—

Penalty for enticing to desert and harbouring deserters.

236 (1) If a person by any means whatever persuades or attempts to persuade a seaman or apprentice to neglect or refuse to join or proceed to sea in or to desert from his ship or otherwise to absent himself from his duty, he shall for each offence in respect of each seaman or apprentice be liable to a fine not exceeding 10 pounds.

(2) If a person wilfully harbours or secretes a seaman or apprentice who has wilfully neglected or refused to join, or has deserted, from his ship, knowing or having reason to believe the seaman or apprentice to have done so he shall for every seaman or apprentice so harboured or secreted be liable to a fine not exceeding twenty pounds.

As these lascar seamen are only allowed to leave India on condition that they will be returned there, a very serious view is taken by the authorities concerned of any action that prevents this return, apart from the delay to shipping that the deserters may cause, and the legal provisions referred to will be rigorously enforced against those who contravene them.

BOARD OF TRADE,
Marine Department.
August 1916.

R. & S. No. 3191/16.

INDIA OFFICE,
LONDON, 1st August 1916.

The ASSISTANT SECRETARY,
(MARINE DEPARTMENT), BOARD OF TRADE,
7, WHITEHALL GARDENS, LONDON, S. W.

Sir,—I am directed to acknowledge receipt of your letter No. 19745 of the 29th July on the subject of the enticement of lascar

seamen, and, in reply, to say that the Secretary of State for India in Council would welcome the issue of a warning on the lines proposed. He would suggest, however, that, for the first twelve words of the concluding paragraph of the draft notice, the following should be substituted—

"As the agreements under which Lascar seamen are engaged in India must provide . . . . . ."—I am, etc.,

L. J. KERSHAW.

BOARD OF TRADE,
(MARINE DEPARTMENT),
7, WHITEHALL GARDENS,
LONDON, S. W.
29th August 1916.

The UNDER SECRETARY OF STATE,
INDIA OFFICE (REVENUE DEPARTMENT).

SIR,—With reference to your letter of the 1st August No. R. & S. 3191/16 on the subject of the enticement of lascar seamen to desert for the purpose of being employed in factories, I am directed by the Board of Trade to transmit herewith twenty copies of a notice which has been prepared by the Board calling attention to the penalty for such offences.—I am, etc.,

G. ROPER.

R & S 3544/1916.

WARNING.

Enticing Lascar Seamen to Desert their Ships and Harbouring of Deserters.

The attention of the Board of Trade and the India Office has been called to recent cases of desertion of Indian lascar seamen from British ships in the United Kingdom. It is alleged that many of these men have been persuaded to desert in order to undertake work in mills and factories, and that they are in fact being employed in such work in Lancashire.

The attention of all concerned, including employers of labour, is called to the provisions of Section 236 of the Merchant Shipping Act, 1894, which is as follows:—

236.—(1) If a person by any means whatever persuades or attempts to persuade a seamen or apprentice to neglect or refuse to join or proceed to sea in or desert from his ship, or otherwise to absent himself from his duty, he shall for each offence in respect of each seaman or apprentice be liable to a fine not exceeding ten pounds.

(2) If a person wilfully harbours or secretes a seaman or apprentice who has wilfully neglected or refused to join, or has deserted, from his ship, knowing or having reason to believe the seaman or apprentice to have so done, he shall for every seaman or apprentice so harboured or secreted be liable to a fine not exceeding twenty pounds.

As the agreements under which lascar seamen are engaged in India must provide that they shall be returned there, a very serious view is taken by the Authorities concerned of any action that prevents this return, apart from the delay to shipping that the desertions may cause; and the legal provisions referred to will be rigorously enforced against those who contravene them.

C. HIPWOOD,
Assistant Secretary.

BOARD OF TRADE,
MARINE DEPARTMENT.
August 1916.

No. 1477/126/L OF 1916.

CHAMBER OF COMMERCE,
BOMBAY, 12th October 1916.

The UNDER SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—I have the honour to acknowledge receipt of your letter No. 9430/W/I of the 2nd instant, and enclosures, with reference to the question of the shore employment of lascars in England and

to state that members interested have been duly notified regarding the warning issued by the Board of Trade in this connection.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX R-1.

RULES UNDER THE SANITARY CLAUSES OF THE INDIAN PORTS ACT, 1908.

No. 1528.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 1st March 1916.

THE SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward herewith a copy of Government Notification No. 1527, dated the 1st March 1916, publishing draft subsidiary rules for the Port of Bombay under the Indian Ports Act, and to request that Government may be favoured with any remarks the Chamber may have to make in respect of the rules.—have, etc.,

P. W. MONIE,
Acting Secretary to Government.

No. 491/67/P. OF 1916.

CHAMBER OF COMMERCE,
BOMBAY, 30th March 1916.

The AG. SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 1528, dated the 1st instant, and of the accompanying copy of

Government Notification No. 1527, of the same date, publishing draft subsidiary rules for the Port of Bombay under the Indian Ports Act, and in reply to state that my Committee have no remarks to put forward in this connection.—I have, etc.,

R. E. GREGOR PEARSE,
Secretary.

No. 2945-A.

GENERAL DEPARTMENT,
BOMBAY CASTLE, 26th April 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 491/67/P, dated the 30th March, 1916, I am directed to forward herewith for the information of the Chamber a copy of Government Notification No. 1946, dated the 26th April 1916, containing subsidiary rules issued by this Government under the sanitary clauses of the Indian Ports Act for the Port of Bombay.—I have, etc.,

P. W. MONIE,
Secretary to Government.

GENERAL DEPARTMENT.

Bombay Castle, 26th April 1916.

No. 2946.—In exercise of the powers conferred by section 6, sub-section (*1*), clause (*p*), of the Indian Ports Act, 1908 (XV of 1908), and with reference to Government Notification in the General Department No. 5331, dated the 6th July 1915, the Governor in Council is pleased to make the following subsidiary rules for the port of Bombay, namely :—

1. For the purposes of regulations 2 and 8 of the said regulations the only persons other than members of the Port Health Staff and Sanitary Police, authorized to board a vessel exhibiting the signals prescribed in regulations 2

and 3 of the said regulations and rule 3 of these subsidiary rules, without the special permission of the Health Officer are Pilots, Customs Officials and members of the Water Police on duty, and the provisions of regulation 8 of the said regulations shall not apply to craft conveying such persons to the vessel: Provided that in the case of a foreign vessel exhibiting the signals prescribed in rule 3 of these subsidiary rules, the Consular representatives interested therein may also board the vessel without the special permission of the Health Officer.

2. For the purposes of regulations 2, 7 and 32 (1) of the said regulations, the special anchorage referred to therein shall be as follows, namely, inside a radius of one quarter of a mile of the following positions:—

Karanja Beacon Transit North Karanja Buoy ..	.. S. 24½° E.	True Bearings
Dolphin Light House ..	.. S. 72° W.	
Rajabai Clock Tower ..	.. N. 86° W.	
Tucker Beacon and Light	.. N. 5° W.	
Butcher Beacon ..	.. N. 54° E.	

and shall in no case be less than half a mile from the nearest vessel or from the nearest land at low water:

Provided that infected pilgrim ships returning from Jeddah may be anchored at a convenient distance from Malet Bunder for disembarkation of pilgrims and at a distance of at least a quarter of a mile from other vessels.

3. Masters of departing vessels cleared for final medical inspection shall hoist the "Q" flag and keep it flying by day and three red lights arranged vertically by night until the vessels weigh anchor.

4. For the purposes of regulation 16 of the said regulations application for vaccination equipment and staff shall be made to the Superintendent of vaccination, Presidency Circle, and for plague inoculation equipment and staff to the Executive Health Officer, Bombay Municipality.

5. For the purposes of regulation 18 of the said regulations, persons suffering or suspected to be suffering from small-pox, chicken-pox, measles, cholera, typhus and scarlet fever, if removed by the Health Officer, shall be sent to St. George's Hospital in the case of Europeans and to the Arthur Road Hospital in the case of Indians or to such other camp or hospital, whether ashore or afloat, as may be appointed from time to time by Government for the purpose.

6. For the purposes of regulations 19 and 28 of the said regulations, persons suffering from plague shall be sent to St. George's Hospital in the case of Europeans, and to the Maratha Hospital in the case of Indians, or to such other camp or hospital, whether ashore or afloat, as may be appointed from time to time by Government for the purpose.

7. For the purposes of regulation 33 of the said regulations any persons suffering or suspected to be suffering from sleeping sickness permitted to land shall be removed to the Arthur Road Hospital or to such other camp or Hospital, whether ashore or afloat, as may be appointed from time to time by Government for the purpose.

8. For the purpose of regulation 35 (1) of the said regulations, persons suffering or suspected to be suffering from jigger shall, in the case of Europeans, be removed to St. George's Hospital and, in the case of Indians, to the Jamsetji Jijibhai Hospital or the Gokuldas Tejpal Hospital, or such other camp or hospital, whether ashore or afloat, as may be appointed from time to time by Government for the purpose.

9. For the purposes of regulation 51 of the said regulations, any person prevented from embarking and sent by the Health Officer to a hospital shall be sent to any of the hospitals referred to in Rules 5, 6, 7 and 8 of these subsidiary rules according to the disease from which such person is, or is suspected to be suffering.

10. For the purposes of regulations 18 (6), 32 (6) and 35 (4) of the said regulations the pumping out of water tanks and bilges and the discharging of earth or sand ballast shall be carried out outside of port limits.

Provided that for the purposes of this rule the area prescribed as a special anchorage in rule 2 of these subsidiary rules shall be considered to be outside port limits.

11. For the purposes of regulations 19 (6), 21 (2) and 32 (5) of the said regulations fumigation shall be effected by means of sulphurous acid gas generated either in a Clayton apparatus on a barge alongside of the vessel or on board by burning sulphur in suitable receptacles by the employment of cylinders of sulphurous acid gas liquified under pressure or by hydrocyanic acid gas generated either in a portable machine which can be conveyed and lifted on to vessels as required or by stationary plant kept on vessels for the purpose.

12. For the purposes of regulation 45 of the said regulations, if a vessel leaves within twenty-four hours after the medical examination and the time of departure be after sunrise on the day after that of the medical examination, the master of the vessel shall send the bill of health to the Health Officer to have the date of departure amended.

13. The master of every vessel anchoring at the special anchorage referred to in rule 2 of the subsidiary rules shall permit the Health Officer to examine medically the passengers and crew of the vessel, and shall render every assistance in his power for the carrying out of such inspection. He shall be bound to make a true declaration to the best of his knowledge and belief to the Health Officer of all circumstances known to him in connection with the occurrence of recent sickness, death or rat mortality on the vessel and shall, if required permit the Health Officer to examine the ship's log and

to ask any questions he may desire of the passengers or members of the crew.

By order of His Excellency the Right Honourable the Governor in Council,

P. W. MONIE,

Secretary to Government.

No. 3989.

GENERAL DEPARTMENT,

BOMBAY CASTLE, 8th June 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—In continuation of my letter No. 2945-A, dated the 26th April 1916, I am directed to forward herewith a copy of Government Notification No. 3822, dated the 30th May 1916, amending rule 3 of the subsidiary rules issued by this Government under the sanitary clauses of the Indian Ports Act for the port of Bombay.—I have, etc.,

P. W. MONIE,

Secretary to Government.

GENERAL DEPARTMENT.

Bombay Castle, 30th May 1916.

No. 3822.—The following should be substituted for rule 3 of the rules published in Government Notification No. 2946, dated the 26th April 1916:—

"3. Masters of departing vessels declared for final medical inspection shall hoist the 'Q' flag and keep it flying by day and three white lights forming an equilateral triangle, the apex on top, by night until the vessels weigh anchor."

By order of His Excellency the Right Honourable the Governor in Council,

P. W. MONIE,

Secretary to Government.

APPENDIX R-2.

YELLOW FEVER.

No. 1117.

GENERAL DEPARTMENT,

BOMBAY CASTLE, 14th February 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to refer you to rule 32 of the rules relating to Yellow Fever (copy enclosed) which was published in Government Notification No. 5331, dated the 6th July 1915 and to state that Government proposed to appoint a Committee consisting of the officers and others noted on the margin to consider the arrangements to be made for a site and accommodation for the isolation of the passengers and crews referred to in the rule. I am therefore to request that you will be so good as to nominate a representative on the Committee in consultation with the Health Officer of the Port of Bombay, and report his name to Government as early as possible.—I have, &c.,

The Health Officer of the Port of Bombay (Chairman),
The Port Officer, Bombay.
The Deputy Commissioner of Police (Port Police),
The Executive Engineer, Presidency (who should also be Secretary to the Committee),
and a representative of each of the following bodies—
The Bombay Municipality,
The Port Trust, and
The Chamber of Commerce.

P. W. MONIE,

Acting Secretary to Government.

No. 305/60/F OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 24th February 1916.

The AG. SECRETARY TO GOVERNMENT,

GENERAL DEPARTMENT,

Bombay.

SIR,—I have the honour to acknowledge receipt of your letter No. 1117, dated the 14th instant, and in reply thereto to inform

you that my Committee have nominated Mr. Nigel F. Paton to serve on the Committee appointed to consider questions in connection with Rule 32 of the Rules relating to Yellow Fever.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX S.

SHIPMENT OF MANGANESE ORE IN CHARTERED STEAMERS.

TELEGRAM, DATED BOMBAY, the 6th January 1916.

From—The Chamber of Commerce, Bombay.

To—The Commerce and Industry Department of the Government of India, Delhi.

"Understand Home Government are insisting on a guarantee of 2,500 tons of Manganese Ore in every Charter from Bombay to any U.K. Port on all British steamers or at any rate on all released steamers. This restriction places Bombay at great disadvantage compared with other ports as chartering of any but the largest steamers becomes commercially prohibitive with consequence that steamers are diverted elsewhere with result that ore and other Indian products required in England will not go forward. Suggest Home Government be immediately approached and if it is true a guarantee of Manganese Ore is required such guarantee should be limited to one quarter of dead-weight cargo capacity of steamer."

No. 327-W.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

DELHI, the 14th January 1916.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to acknowledge the receipt of your telegram, dated the 7th December 1915, regarding the alleged requirement by the Home Government of a guarantee of 2,500 tons of

manganese ore in every charter from Bombay to ports in the United Kingdom and to say that the matter is being referred to His Majesty's Secretary of State for India. The Government of India have no information on the point.—I have, etc.,

S. H. SLATER,

Under Secretary to the Government of India.

No. 990-W.

TELEGRAM, DATED DELHI, the 8th February 1916.

From—The Secretary to the Government of India,
Department of Commerce and Industry, Delhi.

To—The Secretary, Chamber of Commerce, Bombay.

Continuation my letter No. 327-W., dated the 14th ultimo, Admiralty state that in view of urgency of adequate supply of manganese ore, they have in several recent instances released ships from requisition on condition that they bring specified quantities of Ore from Bombay to the United Kingdom not necessarily 2,500 tons. Admiralty do not agree that diversions to other ports have been caused and remark that but for necessity for supply of ore fewer steamers would have been sent to Bombay ; proposed limitation of quantity will result in diminished supply of munitions.

No. 235-32-M.

TELEGRAM, DATED BOMBAY, the 10th February 1916.

From—Chairman, Chamber of Commerce, Bombay.

To—Secretary to the Government of India,
Commerce and Industry Department, Delhi.

Reference your telegram eighth instant in view of scarcity of manganese ore in England my Committee of course approve Admiralty making the stipulations they are doing before releasing steamers. The reason my Committee made their suggestion was to prevent owners chartering their steamers to load elsewhere

than at Bombay where rates would be more attractive owing to there being no guarantee of special cargo being called for. This question does not arise if Admiralty insist on Bombay being the loading port before releasing.

APPENDIX T.

MARKING OF DUPLICATE COPIES OF BILLS OF LADING.

No. T. 541/16.

OLD SECRETARIAT,
APOLLO STREET,
BOMBAY, 2nd September 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

The Textile Alliance Incorporated, New York.

DEAR SIR,—We send to you a copy of a letter which we have received from the President of the Alliance with reference to the practice of marking the Bills of Lading "Original," "Duplicate," etc.

We are communicating with the firms who ship under the Alliance Scheme requesting them not to mark the Bills of Lading in this way but in many instances it is the shipping company and not the shipper who so marks the Bills.

We shall be much obliged if your Chamber could see its way to approach shipping companies with a view to preventing the Bills of Lading being marked in this manner where the shipment is made to the Textile Alliance in America.

We may point out that the difficulties mentioned in the President's letter must arise not only in the case of shipments under the Alliance Scheme but also in the case of all shipments to the United States, so that the request to the shipping companies need not be confined to shipments to the Alliance but might well include all shipments to the United States.—Yours faithfully,

LITTLE & CO.

TEXTILE ALLIANCE INCORPORATED,

45, K., 17th Street,

NEW YORK,

17th July, 1916.

Messrs. LITTLE & COMPANY,

Old Secretariat, Bombay, India.

GENTLEMEN,—Referring to your letter of April 28th, 4944/16 with regard Bills of Lading.

For certain purposes an "original" bill of lading is indispensable. A Bill of Lading is only original when it is so marked, or when not marked at all.

Shippers should be cautioned not to mark their Bills of Lading duplicate, triplicate, etc., because these designations impair the use of the bills of lading as originals. You say in your letter that if the original has been utilised the duplicate, triplicate and any other copies belonging to a set stand void.

Sometimes two or more originals are needed. The Customs Authorities here always require one original, generally the Steamship Company require another, and if freight is going through the United States to another country, one more original is required at destination.

In some cases Steamship Companies make deliveries on duplicate bills of lading without objection, in other cases persuasion is necessary to get them to honour such Bills of Lading and in other cases they refuse altogether.

It is, therefore, essential to leave all the originals unmarked. These markings can serve no useful purposes except to indicate to the possessors whether they have the first, second or third copy of the set and they will hereafter find it to their advantage to employ some different method of designation.

Where we are dealing with so many interests, it is highly desirable that practices be uniform.—Very truly yours,

TEXTILE ALLIANCE INC.

A. M. PATTERSON,

President.

No. 1405/124/B of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 21st September 1916.

MESSRS. LITTLE & Co.,
OLD SECRETARIAT,
Bombay.

DEAR SIRS,—I am directed to acknowledge receipt of your letter, dated 2nd instant, regarding the practice of marking Bills of Lading, "original," "duplicate," etc., and to inform you in reply thereto, that the Shipping Companies in Bombay have been addressed by this Chamber on the subject and requested to comply with the wishes of the Textile Alliance Incorporated of New York in this connection.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX U-1.

LIQUID FUEL IN SHIPS' BUNKERS.

No. P-6475.

BOMBAY PORT TRUST.

SECRETARY'S OFFICE,
BOMBAY, 15th September 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward herewith, copies of the marginally noted correspondence on the subject of restrictions, before admission into Dock, on vessels carrying liquid fuel in bunkers for the vessel's own use.

Letter, dated 15th December 1915, from Messrs. W. & A. Graham & Co., to the Docks Manager, with enclosure.
Secretary's letter No. P-1004, dated 18th March 1916, to the Fire Insurance Association.
Letter, dated 29th March 1916, from the Fire Insurance Association.
Letter, dated 17th August 1916, from Messrs. W. & A. Graham & Co., to the Docks Manager.
Secretary's letter No. P-3224 of the 25th August 1916, to the Fire Insurance Association.
Letter, dated 31st August 1916, from the Fire Insurance Association.
Copy of By-laws for the regulation and management of the Wet Dock.

2. Under Dock By-law No. 99 (IX) as it at present stands, such vessels are required to produce a certificate as to the flash point of the fuel before being allowed to enter the Docks. It will be observed from the correspondence submitted that the production of this certificate is frequently a matter of difficulty, and cause of delay to a vessel. Moreover it is pointed out that this restriction is not imposed in such cases at ports in other parts of the world.

3. The Bombay Fire Insurance Association to whom the matter has been referred, is opposed to the removal of the restriction referred to, and it is felt that the attitude in the matter as expressed in their letter, dated 31st August 1916, is unnecessarily obstructive, and goes beyond the immediate case referred to the Association, in which there can be no addition to existing risks in view of the fact that oil fuel used in oil burning vessels is of necessity of a heavy grade and high flashing point.

4. I am accordingly to refer the matter to your Committee for their consideration as it is felt that, if they are in agreement with the views represented in the correspondence for the removal of the restriction, the case is one that might well be represented by the Chamber to the Fire Insurance Association for reconsideration.—I have, etc.,

J. TYERS,

Acting Secretary.

Copy of letter, dated 15th December 1916, from Messrs. W. & A. Graham & Co., to the Manager, Bombay Port Trust Docks.

We beg to draw your attention to the delay met with by the Motor Ship "Abelia" on arrival on the 21st of last month. She was burning liquid fuel and was refused admittance to the Docks until the flash point certificate was produced, and so she lost 48 hours.

We enclose copy of letter we have received from the Captain from which you will see that in other Docks no such stipulation is made as regards vessels burning liquid fuel, that is to say, ships other than tankers. No doubt there are very few liquid fuel

steamers calling at this port at present, but it is more than probable that the number of such steamers will be increased in the near future, and we would suggest the possibility of getting the Dock Bye-laws adjusted so as to be in conformity with other ports.

M. S. "ABELIA,"
BOMBAY, 25th November 1916.

Messrs. W. & A. GRAHAM & Co.,
Bombay.

DEAR SIRS,—As you are aware the M. S. "Abelia" last Sunday 21st instant, was refused admittance into the Prince's Dock until I could produce a certificate by the Government Analyst showing the flash point of the fuel oil carried in this vessel's bunkers, and thereby detaining the ship in the stream for 48 hours.

As the Dock Master referred me to By-law 99, Clause VII, and in order that you may take steps to point out to the Dock authority the hardship to Motor vessels of this antiquated By-law which in my opinion was intended to apply to tank steamers, I may mention that during my experience in the Flower Motor Ship Company, the question of providing an oil certificate for ship's bunkers was never raised at any of the Docks in England, including the London Docks.

It is generally well-known that internal combustion engines use a heavy grade oil and of a high flash point, and that the oil is therefore never regarded in any way as "hazardous" or "dangerous", the flash point being always above 150° Fht.

I shall be much obliged if you will kindly point this out to the Manager or Trustees, as it may be the means of having this restriction removed and of bringing the Bombay Docks into line with the docks in the United Kingdom.—Yours faithfully,

DAVID J. DAVIES,
Master.

Copy of letter No. P-1004 of 18th March 1916, from the Secretary Bombay Port Trust, to the Secretaries, Fire Insurance Association.

Liquid Fuel in Ships' Bunkers.

I am directed to invite a reference to Dock By-law No. 99 (IX). (copy of By-laws enclosed) which requires the production of a certificate in a prescribed form, regarding the nature and flashing point of Liquid Fuel carried on a vessel, either for discharge or for use, before the vessel is admitted into the Docks.

A representation has been received from Messrs. W. & A. Graham & Co., on the delay caused to vessels burning liquid fuel in admission into the Docks, pending production of this certificate; and it is stated that this requirement is not imposed at the Docks in England in the case of liquid fuel used in ships' bunkers, as internal combustion engines use a heavy grade oil of a high flash point, which is always above 150° F., and therefore is in no way "hazardous" or "dangerous."

It is thought that your Association may possibly have some information on this subject, and I am accordingly to refer the question to you for favour of any remarks you may have to offer, and opinion as to whether the By-law in question should be modified to make the certificate referred to, necessary only in the case of vessels carrying liquid fuel for discharge and not for vessels carrying such oil in bunkers for own consumption only.

A copy of Messrs. Graham's letter and accompaniment is enclosed.

Copy of letter, dated 29th March 1916, from the Secretaries, Bombay Fire Insurance Association, to the Secretary, Bombay Port Trust.

Liquid Fuel in Ships' Bunkers.

We have the honour to acknowledge receipt of your letter No. P-1004, dated 18th instant, with enclosures.

Our Committee have considered the matter, and direct us to state that in their opinion a case has not been made out at present for any alteration in the rules as they now stand. They have no desire to hamper trade, and consider that the present Rule

should be enforced in the case of steamers carrying liquid fuel for discharge, but in the case of vessels carrying such oil in bunkers for their own use, a certificate as to flash point of the oil from the Port of Origin might be deemed sufficient.

Copy of letter, dated 17th August 1916, from Messrs. W. & A. Graham & Co., to the Manager, Bombay Port Trust Docks.

Subject:—Admission of Vessels burning liquid fuel into Docks.

In reply to your No. B/8-1/2709 of the 16th instant, and with further reference to your No. B/8-1/845 of 18th/19th May last we now have the honour to inform you that we have had a reply from Messrs. the Anchor Line (Henderson Bros.), Ltd., from which we quote the following extract:—

> "Oil Burning Vessels: The laws enclosed seem in "order, but if the Port Trust wish to be with the "times and not behind them, they will require to "interpret the law in a liberal spirit. No delay "ought to be occasioned a vessel, because she hap-"pens to burn oil fuel."

Unfortunately, we have not heard from Messrs. The Flower Motor Ship Co., Ltd., but we are inclined to think that they will have similar views on this subject. You will remember that this correspondence arose through one of their Motor Vessels being considerably delayed as a result of our having to produce a flash point certificate issued by the Government Analyser.

In your letter of 18th/19th May, it is stated that a certificate of flash point from the port of origin would be considered sufficient, but we would explain that it is not always possible for vessels to obtain this certificate before they sail as in the case of the vessels belonging to the Flower Motor Ship Co., Ltd., all 3 of their vessels which visited this port, *viz.*, the "Abelia," "Arum" and "Arabis" were unable to obtain certificates from the last port of call prior to their departure from that port, with the result that they were held up here for 2 or 3 days awaiting the certificate from the Government Analyst.

In closing, we would remark that the Captains of these vessels were surprised that they were called upon to obtain such certificates. They stated that in their experience no other port had considered the necessity of a flash point certificate, especially for Liquid fuel in Bunkers.

It is possible that we may hear from the Flower Motor Ship Co., Ltd., in the course of a week or two, in which case we shall be pleased to forward you a copy of their remarks.

Copy of letter No. P-3224, dated 25th August 1916, from the Secretary, Bombay Port Trust, to the Secretaries, Bombay Fire Insurance Association.

I am directed to invite reference to correspondence ending with your letter, dated 29th March 1916, on the subject of proposed amendment of Bombay Port Trust Dock By-law No. 99 (IX) in respect of admission into Dock of Vessels carrying Liquid Fuel for bunker purposes only, and to say that further enquiries have elicited the information that in Calcutta there are no such restrictions on the admission of vessels into Dock.

2. In further correspondence on the subject with Agents of a Steamship Company familiar with the restrictions and requirements of Ports in other parts of the world, it has been represented that Captains of their vessels were surprised at being required by the regulations here to produce certificates of flash point of bunker oil, and it is stated that, in their experience, no other Port had considered the production of such a certificate necessary.

3. With regard to your suggestion that in the case of vessels carrying bunker oil only, a certificate as to flash point of the oil from the Port of origin might be sufficient, it is represented that it is frequently impossible for a vessel to obtain a certificate at its last port of call and vessels are consequently delayed in Bombay on arrival.

4. Under these circumstances and in view of the fact that the fuel used in oil burning vessels is always of a heavy grade and high flashing point. I am to ask that your Association will

reconsider the objection to the removal of the restriction of a flash point certificate altogether from the By-laws so far as admission into Dock of vessels carrying oil in bunkers only is concerned.

Copy of letter, dated 31st August 1916, from the Secretaries, Bombay Fire Insurance Association, to the Secretary, Bombay Port Trust

Liquid Fuel in Ships Bunkers.

We are directed to acknowledge receipt of your letter No. P-3224 of the 25th instant.

Our Committee have given the question under reference careful reconsideration and direct us to state that in view of the extremely favourable insurance rates and conditions enjoyed by the Trade of Bombay in respect of risks at the Docks, they are of opinion that Port Trust By-law No. 99 (IX) should not be modified to permit entry of ships carrying bunker fuel without the necessary certificate.

Further, we are to add that if it be found necessary or expedient in the interests of Trade, that this or any other By-law be altered and the risks at the Docks are affected thereby the question of revision of the Dock rates will arise.

No. 1447/122/L OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 5th October 1916.

The SECRETARY, BENGAL CHAMBER OF COMMERCE,

Calcutta.

DEAR SIR,—I am directed to inform you that under the Bombay Port Trust by-laws, vessels carrying liquid fuel for bunker purposes only are required to produce a certificate, from the port of origin, as to the flash point of the oil, before admittance to the Bombay Docks.

2. My Committee understand this restriction is not in force at any other Indian Port nor in the United Kingdom, and they will be much obliged if you will kindly let them know whether

these motor vessels, carrying liquid fuel for their own consumption, are admitted into your Docks without being required to produce the certificate referred to above.—I am, &c.,

R. E. GREGOR-PEARSE,

Secretary.

Similar letters to the Madras, Karachi, and Burma Chambers of Commerce.

BURMA CHAMBER OF COMMERCE,

RANGOON, 18th October 1916.

The SECRETARY, CHAMBER of COMMERCE,

Bombay.

Oil Fuel.

DEAR SIR,—In reply to your letter of the 5th instant on this subject, I am directed to say that there are no docks in Rangoon, so that the question of flash point in connection with docking arrangements has not yet arisen here.—Yours faithfully,

C. A. CUTTRISS,

Secretary.

No. 2127 OF 1916.

BENGAL CHAMBER OF COMMERCE,

CALCUTTA, 19th October 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

Indian Petroleum Act VIII of 1899: Rules:—Part III, Rule 24.

DEAR SIR,—In reply to your letter, dated 5th October 1916, I am directed to say that the information before the Committee in respect of the point you raise is summarised in the attached cuttings from their abstract of proceedings for January 1915 and for March 1915. The particulars given therein will make the point clear to you.—Yours faithfully,

H. M. HAYWOOD,

Secretary.

Extract from the abstract of Proceedings for January 1915.

The Indian Petroleum Act VIII of 1899.—Rules.—On the 14th December 1914 the Government of Bengal invited the views of the Chamber on the subject of a proposed amendment of rule 24 in Part III of the Petroleum rules published under Marine Department Notification, No. 143-Mne., dated 30th November 1914. Rule 24 provides that if the master of, or the agent for, a ship certifies in writing that any petroleum on board has a flashing-point above 150° Fahr., such Petroleum can be discharged as ordinary cargo. If the proposed amendment were adopted, the master, or the agent, would have to give a certificate showing : (*a*) the quantity of liquid fuel in the vessel ; (*b*) a description of the oil ; (*c*) its specific gravity ; (*d*) the number of samples taken ; (*e*) the flash-point by Abel's test ; and (*f*) the *visé* of a Government Officer or Consul.

The Committee consulted the principal Petroleum Companies in Calcutta with reference to this proposal. They ascertained that nothing is known as to the reason why it has been brought forward. Rule 24 is understood to have been strictly adhered to by importers, and no question has arisen regarding its adequacy. The Companies also apprehend that if the amendment were insisted upon and enforced, steamers' sailings might be delayed without any compensating advantages. In view of this expression of opinion the Committee suggested to the Government that the rule should be allowed to stand in its present form. They added that if this suggestion could not be accepted the reasons for the amendment should be stated. The Petroleum Companies could then be again consulted, and the matter further discussed.

Extract from the abstract of Proceedings for March 1915.

The Indian Petroleum Act VIII of 1899 : Rules.—Reference was made, in the Abstract for January last, to a proposal for the amendment of rule 24 in part III of the Petroleum Rules published under Marine Department Notification No. 143-Mne., dated 30th November 1914. Rule 24 provides that if the master of, or the agent for, a ship certifies in writing that any petroleum on board has a flash point above 150° Fahr., such petroleum can be discharged as ordinary cargo. If the proposed amendment were

adopted the master, or the agent, would have to give a certificate showing:—(*a*) the quantity of liquid fuel in the vessel; (*b*) a discription of the oil; (*c*) its specific gravity; (*d*) the number of samples taken; (*e*) the flash point by Able's test; and (*f*) the *visi* of a Government officer, or Consul. The Committee objected to the amendment, on the ground that it might tend to delay steamers' sailings without any compensating advantages. They were also without information as to the reasons which had prompted the Government to bring it forward. So far as they could ascertain, after, consultation with the Petroleum Companies, no question had arisen regarding the adequacy of the rule as it stands.

In the course of subsequent correspondence with the Government of Bengal the Committee learned that the amendment had been suggested by the Government of Bombay, in order that the rule might be brought into accord with the provisions of the Bombay Port Rules. But the latter were to be so modified as to provide that the Bombay Port Trust would accept, in lieu of the *visé* of a Government officer, or Consul, the signature of the importing company's chief refinery chemist, supported by the countersignature of the local works manager. The Committee thought that this alteration might exempt the amended rule from some of the difficulties which they at first apprehended. At the same time they did not consider the amendment to be necessary. Nor did they think that a restriction which is in force in Bombay must therefore be necessarily extended to the whole of India. They rather book the view that conformity should be required from Bombay, and that the local port rules should be brought into line with rule 24. They placed a recommendation to this effect before the Government of Bengal on the 25th March.

CHAMBER OF COMMERCE,
MADRAS, 2nd November 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—I beg to acknowledge receipt of your letter No. 1447-122-4, dated the 5th October 1916, requesting the Chamber to let you know whether any restrictions are imposed on steamers

carrying Liquid Fuel for their own consumption. In reply I beg to inform you that a Certificate from the Port of Origin must be produced in the case of Liquid Fuel landed at Madras, but not for Fuel in Ships' bunkers for their own consumption.—I remain, etc.,

K. WELBY,
Ag. Secretary.

No. 1446/122/L OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 5th October 1916.

The SECRETARY,
BOMBAY FIRE INSURANCE ASSOCIATION,
Bombay.

DEAR SIRS,—I am directed to inform you that copies of the correspondence that has recently passed between the Bombay Port Trust and your Association in connection with the restrictions at this port on vessels carrying liquid fuel in bunkers for the vessels' own use, have been submitted to this Chamber for consideration.

2. My Committee observe from your letter to the Port Trust, dated 31st August 1916 that your Committee are of opinion that Port Trust By-law No. 99 (IX) should not be modified, because of the extremely favourable insurance rates and conditions enjoyed by the trade of Bombay in respect of risks at the Docks. In this connection I am to enquire whether insurance rates on the Bombay Docks are more favourable than those obtaining in other ports where similar restrictions are not enforced.

3. My Committee understand that the practice at other ports, including the large ports at home, is to admit ships carrying liquid fuel for their own bunkers only, without requiring special certificates, as to the flash point of the oil, from the port of origin. If this be so, and enquiries on the point are now being made, I am to suggest that your Committee will consider the desirability of withdrawing their objections to an amendment of the By-law referred to and thus help to bring Bombay into line with other modern ports.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

THE BOMBAY FIRE INSURANCE ASSOCIATION,

BOMBAY, 13th October 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—We are in receipt of your letter No. 1446/122/L of 1916, dated 5th instant, and are directed to state in reply that our Committee are not aware of the practice of other ports in respect of the certificate of flash point, which they consider should be insisted upon in the case of ships carrying liquid fuel in bunkers. They would be pleased to learn the result of your enquiries on the point, but would draw the particular attention of the Chamber to the second para. of our letter to the Bombay Port Trust, dated 31st August 1916, which reads:—

> "Our Committee have given the question under reference careful reconsideration and direct us to state that in view of the extremely favourable insurance rates and conditions enjoyed by the Trade of Bombay in respect of risks at the Docks they are of opinion that Port Trust By-law No. 99 (IX) should not be modified to permit entry of ships carrying bunker fuel without the necessary certificate."

Our Committee see no reason, at present, to alter their opinion.—We are, etc.,

A. F. FERGUSON & CO.,

Secretaries.

No. 1509/122/L OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 19th October 1916.

The SECRETARIES,

BOMBAY FIRE INSURANCE ASSOCIATION,

Bombay.

DEAR SIRS,—I am directed to acknowledge receipt of your letter, dated 13th instant, regarding the restrictions at this port on vessels carrying liquid fuel in bunkers for their own use. I am

to point out that in the second para. of my previous letter to you on this subject, dated 5th instant, my Committee enquired whether insurance rates on the Bombay Docks are more favourable than those obtaining in other ports where similar restrictions are not enforced. This enquiry was made in consequence of the statement contained in your letter to the Port Trust, dated 31st August 1916, to the effect that the Port Trust By-law No. 99 (IX) should not be modified, because of the extremely favourable insurance rates and conditions enjoyed by the trade of Bombay in respect of risks at the Docks.

2. My Committee will be much obliged if you will kindly inform them to what extent insurance rates for Dock risks in Bombay are more favourable than those obtaining at other ports for those risks.—I am, &c.,

R. E. GREGOR-PEARSE,

Secretary.

THE BOMBAY FIRE INSURANCE ASSOCIATION,

BOMBAY, 2nd November 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—With reference to your letter No. 1509/122/L of 1916, dated 19th ultimo, we are directed to reply that our Committee are unaware of the ports elsewhere which do not insist upon a certificate of flash point, but generally, the rates enjoyed by the Trade in respect of risks in the Docks, and particularly as regards those warehouses which are known as the Protected Warehouses for the storage of piece-goods, etc., are lower than those for similar risks elsewhere.

They would point out that in comparison with the other ports in India there is a difference of over 60 per cent. in the minimum rate applicable in the Docks and this for the risk particularly mentioned in which very heavy values are involved. We are, &c.,

A. F. FERGUSON & Co.,

Secretaries.

No. 1622/122/L of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 21st November 1916.

The SECRETARIES,
BOMBAY FIRE INSURANCE ASSOCIATION,
Bombay.

DEAR SIRS,—With reference to the correspondence ending with your letter, dated 2nd instant, regarding the restrictions at this port on vessels carrying liquid fuel in bunkers for the vessels' own use, I am directed to inform you that replies have now been received to the enquiries my Committee addressed to the terminal ports in India on this subject. From these it appears that no certificate is required by the Madras Port Trust in the case of steamers carrying oil fuel in bunkers for their own use, while in Calcutta petroleum may be discharged as ordinary cargo provided the master of the vessel certifies that the oil has a flash-point above 150 degrees Fahrenheit.

2. My Committee are of opinion that the Bombay Port Trust rules in this connection compare very unfavourably with those in force at Madras and Calcutta and, as it will be frequently impossible for masters of vessels to obtain a certificate of flash-point from the port of origin, as suggested by your Association, I am to request that your Committee will reconsider the desirability of waiving their objection to the removal of the present restrictions in Bombay, so far as oil fuel in ships' bunkers is concerned.—I am, &c.,

R. E. GREGOR-PEARSE,
Secretary.

THE BOMBAY FIRE INSURANCE ASSOCIATION,

BOMBAY, 30th November 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—With reference to your letter No. 1622/122/L of 1916, dated 21st instant, we are directed to reply that our

Committee do not understand why there should be any difficulty in Masters of Ships obtaining the certificate asked for and further that they are of opinion that it would be better for the Trade of Bombay, if that difficulty were overcome rather than that the low rates for insurance at the Docks at present enjoyed should be enhanced.—We are, &c.,

A. F. FERGUSON & CO.,
Secretaries.

No. 1721/122/L OF 1916.

CHAMBER OF COMMERCE,
BOMBAY, 18th December 1916.

The ACTING SECRETARY,
BOMBAY PORT TRUST,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 3475, dated 15th September 1916, and its enclosures, on the subject of restrictions, before admission into dock, on vessels carrying liquid fuel in bunkers for the vessel's own use.

2. In reply I am to state my Committee have been in communication with the Chambers of Commerce at the terminal ports in India with a view to finding out whether the restrictions that obtain in Bombay are in force at other ports. From the replies received it appears that in Calcutta, petroleum may be discharged as ordinary cargo provided the master of the vessel certifies that the oil has flash point above 150 degrees Fahrenheit. In Madras no certificate is required in the case of steamers carrying oil fuel in bunkers for their own use.

3. The above information was passed on to the Bombay Fire Insurance Association with a request that they would reconsider the desirability of waiving their objection to the removal of the present restrictions in Bombay, but their final letter on this subject, dated 30th ultimo, is to the effect that they cannot understand why there should be any difficulty in Masters of Ships obtaining the certificate asked for and further the Association are of opinion

that it would be better for the trade of Bombay if that particular difficulty were overcome rather than that the low rates for insurance at the Docks, at present enjoyed, should be enhanced.

4. My Committee regret that the result of their representations to the Bombay Fire Insurance Association in this matter has been so unsatisfactory.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX U-2.

LANDING DATES AND TALLIES OF IMPORT CARGO AT THE DOCKS.

No. B-737.

BOMBAY PORT TRUST,
SECRETARY'S OFFICE,
BOMBAY, 12th April 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward herewith a printed copy of a Memorandum by the Docks Manager on the subject of proposed alteration in the system of determining the landing dates of goods in the Docks and the abolition of Import tally together with a covering Note by the Chairman of the Board.

The Memorandum explains essential points and the Trustees will be glad to have the views of your Committee on the proposals and suggestions (if any) by at latest the 15th May next.

The Native Piecegoods Merchants' Association, Indian Merchants' Chamber and Bureau, and Shipping Companies concerned have been similarly addressed.—I have, &c.,

J. TYERS,
Acting Secretary.

Landing Dates and Tallies of Import Cargo, Bombay Docks.

The accompanying note drawn up by the Docks Manager has been considered by a Special Committee of the Trustees and the suggestion to adopt the system in operation in Rangoon has been generally approved by them.

The Committee, however, recognise that the proposed alteration in system of dealing with Import Cargoes is a radical one and is a matter of considerable importance to merchants trading at Bombay and more particularly to the Shipping Companies.

While therefore they believe that the system proposed to be adopted will meet with approval in all its essential particulars especially in view of the greater simplicity of its working in connection with the free days allowed to cargo in the Transit Sheds, they desire to be favoured with suggestions that the Chamber of Commerce or Merchants' Association may wish to make, before proceeding to the settlement of details of the scheme.

F. L. SPROTT,

Chairman, Bombay Port Trust.

25th March 1916.

BOMBAY PORT TRUST DOCKS.

LANDING DATES AND TALLIES OF IMPORT CARGOES IN THE BOMBAY DOCKS.

(*Manager's No. L/4-4/5106, dated 2nd February 1916.*)

Attention has recently been directed to the question of procedure in ascertaining the dates of landing of import cargoes in the Bombay Docks. Dissatisfaction has, for some time, been felt with the present system and the whole matter has received consideration and been a subject of reference to other Port Trusts in India.

2. The question is important, for, from the date of landing of any specific consignment of import cargo the free days, allowed by the Trustees, run, and thereafter, extra fees, in lieu of rent, are chargeable on all goods not cleared.

The System in Bombay.

3. All Import cargo is supposed to be tallied at the time of landing and the date on which cargo is shown in the tallies as landed is the date from which the free days run. Seven free days on dutiable, and five on duty free goods are allowed. For the first five days of a vessel's discharge importers are given delivery of their goods without reference to the tallies. On and after the sixth day landing dates are required to be endorsed on all Bills of Entry presented. These endorsements are entered by the 'Landing date' clerks in each of the Docks Cash Offices after reference to the tallies which are forwarded, from day to day, from the Transit Sheds. A visit to the Cash Office by a representative of each importer is necessary for this purpose and when it is stated that in respect of cargoes *ex* Anchor, Clan and other similar carrying liners, there are some 250/350 tally sheets, the enormous amount of time wasted during a search through these sheets can be realised. The frequent endorsement of wrong dates leads to much unnecessary corrrespondence.

4. It often happens that packages may be landed at nights or during a rush of work, are not tallied. In such case, if a vessel is still discharging, a "passing out of Docks" date is endorsed to enable an importer to clear his goods on that or the following day. If the particular consignment has not been then landed, a further visit is necessary and so on. When a vessel has completed discharge and landed packages cannot be traced in the tally sheets the last date of discharge is endorsed on Bills of Entry.

5. Variations of this procedure are necessary in the case of kegs, casks, marble, tiles, &c., tallied under "various" or "nil" marks and for cargoes of bagged goods, rice, sugar, &c.

6. The difficulties, delays and expense to all parties and interests arising out of such a system can well be appreciated. Furthermore, in respect of considerable consignments entered on one Bill of Entry, many endorsements of 'landing' and 'passing out' dates are necessary and in such cases the assessment of charges is always a most complicated matter.

7. The whole system is undoubtedly in urgent need of a thorough revision.

The System at other Ports.

Calcutta.—

8. The system followed at Calcutta is substantially the same as at Bombay.

From a reply by the Secretary to the Calcutta Port Commissioners to a reference on the subject made some few months ago, it would appear that similar discontent is felt with this system in Calcutta. He states the whole is under examination.

Karachi.—

9. At Karachi an entirely different, and apparently a simpler method obtains. The system is outlined in the following orders of the Karachi Board of Trustees :—

"The landing date of a steamer will be the day on which the bulk of the cargo has been landed in the Import Yard.

The landing date will be fixed by the Superintendent, Export and Import.

Five working days will ordinarily be allowed free thereafter subsequent to which demurrage will be charged.

The Superintendent, Export and Import, may grant such extension of the free days as he considers necessary in the case of portions of consignments landed in the Import Yard subsequent to the landing date.

An extension will also be made in case of wines and spirits, the landing date for which will be the day on which the last case is landed in the Yard.

The Superintendent, Export and Import, shall grant necessary extensions of the free days when consignments landed cannot be traced through no fault of the Importers before the expiry of the free days.

Provided that the period of such extensions will be regulated by the quantity of goods ready for clearance and will commence from the time they are available for delivery. Enquiry letters will be replied to in due course, but Importers must, in the first instance, obtain information regarding their

goods by daily verbal enquiries from the Warehouse Managers who will, if the goods are not available, endorse the Delivery Orders to that effect."

10. In explanation, the Superintendent, Export and Import, Karachi Port Trust, has, under his No. 3655, dated 10th December 1914, given the following information :—

1. "Bag cargo, iron, sundry and case goods are similarly treated.
2. The landing date of a steamer is the date on which the bulk of the cargo has been discharged in the Port Trust Warehouses, as fixed by the Superintendent, Import Yard.
3. In order to fix this date, the Warehouse Managers are supplied with a form which is filled in daily showing the number of packages, bags, or, in the case of iron, the number of wagon loads discharged in the Yard. This statement is sent daily for inspection to an official and when he finds that a sufficient number of goods have been discharged to fix a landing date, he does so, and this particular form is sent to the office for notification to the parties concerned. Generally the date fixed is the date when over 60 per cent. of the cargo has been deposited in the warehouses or open, exceptions to this rule are made in the following cases :—
   (1) In the case of wines and spirits, the landing date is the date on which the last case has been discharged in the warehouse. The reason for special treatment in this case is that for Customs purposes it is necessary that the entire consignment should be landed before a selection can be made for gauge and strength.
   (2) Goods shown in excess in the Outturn Report are allowed five free days from date of submission of report, the reason of this concession being that Agents of steamers can only amend delivery orders of consignees, after the Outturn Report is sent to them by the Port Trust.

4. When goods cannot be traced through no fault of the Importer, extensions of the free days are granted by the Superintendent; these extensions are regulated by the quantity of goods ready for clearance, and commence from the time they are available for delivery."

11. The main objection to the adoption of a similar system in Bombay is the very large number of exceptions to the general rule of giving one landing date that are provided for and which evidently must be made in respect of the majority of import cargoes.

12. In one of the forms provision is made for six separate landing dates on different classes of commodities. And orders of the Board give power to the Superintendent, Export and Import, to grant numerous extensions of the free days for various reasons; in effect, to fix additional landing dates to meet all cases in any way exceptional.

13. An application of the general rule to declare a landing date, when 60 per cent. of the cargo had been discharged, has been made to 10 typical Bombay Import liners cargoes.

Line.	Vessel.	Dates of discharge.	Total imports discharged.	No. of days taken to discharge 60 per cent		No. of days taken to discharge whole cargo.
			Tons.	Tons.	Days.	
Anchor.	S.S. "Scindia" ...	9/19-4-1914.	4,924	3,084	4	9
,, ...	,, "Elysia" ...	9/21-5-1914.	7,202	4,573	6	11
City ...	,, "City of Lahore"	11/19-4-1914.	5,332	3,068	4	9
,, ...	,, "City of Birmingham."	7/14-5-1914.	3,985	2,658	4	8
Clan ...	,, "Clan Shaw" ...	16/30-4-1914.	5,980	4,005	7	13
,, ...	,, "Clan Chattan" ..	11/21-5-1914.	4,681	2,710	4	11
Wilson...	,, "Montebello" ...	13/21-4-1914.	1,656	990	4	8
,, ...	,, "Colenso" ...	14/28-5-1914.	2,991	1,905	6	13
Hansa ...	,, "Ravenfels" ...	3/16-4-1914.	5,874	3,872	7	11
,, ...	,, "Gutenfels" ...	6/19-5-1914.	6,412	3,787	6	12
				Average	5·2	10·5

14. Assuming a reduction of "free days" in the Bombay Docks from 7, as at present, to 5, it is evident that an extension of the free days would have been necessary, at the least, for all cargo landed on the last day of discharge of S.S. "Scindia," "Elysia," and "City of Lahore"; on the last 2 days of S.S. "Clan Shaw" and "Gutenfels" and on the last 3 days of S.S. "Clan Chattan" and "Colenso." And, in addition, special landing dates would have been declared in respect of the cargoes of wines and spirits, iron, &c., matches and potatoes brought by one or each of the vessels detailed.

15. The conditions at Karachi, where landing from vessels is effected direct into Railway wagons and where cargoes are thereafter discharged at the Import Yard in the open, where almost unlimited space is available, are very different to those under which work is carried on in the Bombay Docks. For the reasons above stated it is not thought the Karachi landing date system would be suitable to Bombay.

Rangoon—

16. At the Port of Rangoon Import Cargoes are not tallied. Free time for the removal of cargo from the sheds or wharves is reckoned from the time and date a vessel completes her discharge. All cargo is allowed 3 clear days (72 hours) excluding Sundays and holidays, after final discharge of vessel; damaged cargo is allowed a further 2 clear days, for removal free of "extra fees." A uniform system is followed for bag, iron, case or sundry cargoes.

17. In explanation and amplification, the Traffic Manager, Port of Rangoon, has afforded the following information:—

(*a*) Tallies in Rangoon were found to be hopelessly inaccurate and, in May 1910, the tallying of all Import Cargoes was discontinued with the exception of that of two of the lines that handled cargo between Asiatic Ports. In August 1911 agreements were come to with these 2 Lines, the British India Steam Navigation Company and Asiatic Steam Navigation Company, which provided for the abolition of tallies of the cargoes per these Companies' vessels and the payment by the Commissioners of all claim for cargoes short delivered up to a

certain fixed maximum in each year. This latter figure was based upon the actual expense that would be saved to the Commissioner by the abolition of tally clerks.

(*b*) No question of the payment of any claims was raised by the Local Agents of Lines bringing Import Cargoes from Europe. It is stated that, presumably, these Lines were content with the system in vogue for satisfying all concerned that goods landed into the Port Commissioners' charge could not leave the premises without their knowledge.

(*c*) Cargo on being landed on the wharf is carefully examined and any packages found in any way damaged are noted in a list called the "damage list" together with the damage specified. A copy of this list is supplied to the Agents.

Damaged packages, whether landed by day or night, are noted, the responsibility of the Rangoon Port Commissioners being the same for all cargo whenever landed (in Bombay the Trustees accept no responsibility for cargo landed at nights By-law No. 79).

(*d*) That nature of the check on all cargo, European, Country and Coast is the same. A careful check is maintained at the gates and no objections are raised to Agents, &c., keeping a staff at the gates to watch their interests. It is stated that this is often done.

Two or three Agents' Representatives (as in Bombay) are always in the Transit Sheds during the time of discharge, and delivery of cargo.

(*e*) Within 5 days of final discharge of a vessel an Outturn Report of the cargo is made up in the Sheds by a comparison of the Delivery Lists with the Manifest, and all goods which cannot be found undelivered are shown as Short landed. Any excess cargo found is shown as Excess Landed. This Outturn Report is submitted to Agents, &c.

Responsibility is only accepted by the Commissioners for goods which cannot be traced and are not shown in the Outturn Report as Short Landed. The Commissioners hereby have the opportunity of showing all cargo which they cannot actually produce as Short Landed. And it is only errors in delivery or mistakes of employees that can render them liable for payment of claims.

(*f*) No difficulty is stated to be experienced in, as a general rule, making up the Outturn Statement after 5 days.

In the busy season when consignees have exceptionally large consignments, there is sometimes a rush before the expiry of the "free days" and extra staff is put on to cope with it. This however is more the exception than the rule.

(*g*) Replying to a query raised as to the possible congestion of the Transit Sheds owing to the large number of "days" permissible to consignments landed during the first few days of a vessel's discharge, the Rangoon Traffic Manager states:—"Consignees generally commence taking delivery as soon as they are able to get their documents through. There are some defaulters who always leave it till the last minute to get their goods away, but these are few in number."

18. The Rangoon System is very simple and has much to recommend it. The question of its adoption in the Port of Bombay merits consideration.

19. Two main points are raised—

1. The abolition of Import Tallies.
2. The question of Landing Dates for Import Cargoes and of "free days."

20.

1. *The abolition of Import Tallies*—

As was experienced in Rangoon, the Tallies of Import Cargoes in Bombay are not satisfactory and, although special efforts have frequently been made to make them more reliable, no lasting

success has been possible. On the figures obtained by the Tallies, receipts are passed to Agents, &c., of vessels and, as detailed above, landing dates of specific consignments are extracted for endorsement on the Bills of Entry.

It has been a constant complaint by Agents, &c., of vessels that the receipts, so passed, are very inadequate.

By the abolition of Import Tallies in Bombay, a considerable Port Trust expenditure (*e. g.*, clerks' wages, stationery, &c.) would be avoided and, from the amount so saved, it would be possible to meet the payment of possible claims on an increased scale and to provide for additional checking and supervising staff in the Sheds and at the Docks Gates.

In place of the present daily receipts to the Agents, &c., of vessels, a completed Outturn Statement would, as in Rangoon, have to be submitted on the 5th day after completion of a vessel's discharge. This statement is, under present procedure, not submitted often until after an interval of 2 months, in spite of continual efforts at expedition on the part of the Docks Officers.

This early submission of the Outturn Statement would, it is felt, be of great convenience to Agents, &c., and should entirely compensate for the abolition of the present most incomplete daily receipts.

21.

2. *The fixing of Landing Dates for Import Cargoes and of "free days"*—

From the Tallies are abstracted the Landing Dates of cargo for endorsement on Bills of Entry and from these latter are calculated the "extra fees" on all cargo not cleared within the "free days." The abolition of Tallies would necessitate the adoption of a system as in Rangoon—to give no Landing Dates but to allow 3 days after a vessel's discharge for all Import Cargo to be cleared from the Docks. What constitutes a vessel's discharge to be hereafter determined.

Certain exceptions to this general rule are indicated as being allowed in the Port of Rangoon. Others might be necessary in regard to certain cargoes in Bombay.

22. To summarise, the following main proposals are now submitted for consideration:—

(1) The abolition of the Port Trust tally of Import Cargoes.

(2) In place of the receipt now passed by the Port Trust for cargo landed, *the Outturn Statement* to be supplied to Agents, &c., *five* days after a vessel has completed discharge.

(3) To cancel the present provisions (*vide* item 11*a* (1) and (2) Docks Scale of Rates) as regards "free days" and to enact:—

(*a*) That free time for the removal of cargo from the Docks shall be reckoned from the time and date a vessel discharges her shore cargo.

(*b*) That 3 clear days (72 hours), excluding Sundays and Holidays enumerated in By-law No. 106, as well (in the case of dutiable goods only) as any other days on which Imperial Customs Duty may not be received, shall be allowed for removal of cargo from the Docks free of "extra fees."

(*c*) That a further 2 clear days shall be allowed in respect of all damaged cargo.

J. A. CHERRY,
Manager.

21*st March* 1916.

No. 1054/78/L. OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 13th July 1916.

The ACTING SECRETARY,

BOMBAY PORT TRUST,

Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. B.-737, dated 12th April 1916, forwarding a printed copy of a memorandum by the Docks Manager on the subject of the

proposed alteration in the system of determining the landing dates of goods in the Docks and the abolition of Import tally, together with a covering note by the Chairman of your Board.

2. In reply I am to state that members of this Chamber interested in this matter have been consulted and the consensus of opinion among the Importing members is in favour of the new scheme. It has, however, been pointed out by Importing members that three free days, from date of completion of discharge, would be insufficient when two or three steamers are discharging cargo at the same time and the determination of the date upon which a steamer's discharge is completed is, therefore, very important.

3. As regards the Shipping members of this Chamber, I am to state that a special meeting was called for the purpose of discussing this question and as a result thereof it was decided that as in the Alexandra Dock special berths are not at present allotted to the regular liners and cannot be until war conditions are over. Shipping Companies, (who approve of giving the scheme a fair trial) do not approve its inauguration until the regular liners can be allotted special berths.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX **U-3.**

DISCHARGE OF STEAMERS AT THE DOCKS.

No. 936.

MARINE DEPARTMENT,

BOMBAY CASTLE, 30th August 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to invite the co-operation of the Chamber of Commerce in securing that at the present juncture al ships are loaded and discharged at the Bombay Docks as rapidly as possible.

Government are informed that facilities for rapidly working are available, that the labour supply has been well maintained by the docks authorities, but that the rate of loading of chartered vessels which call at Bombay for exports is less rapid in some cases than it might be, owing to the conditions of the charter parties providing for lay days, etc.

2. In view of the vital importance of economy in tonnage for the benefit of trade as a whole, I am to request that the Chamber may be moved to make enquiry into these conditions with a view to ascertain whether an economy in tonnage by the more rapid discharge and loading of vessels in the port of Bombay cannot be effected. I am to request that the result of these enquiries and any steps which the Chamber may decide to take in the matter may be reported to Government.—I have, &c.,

P. W. MONIE,
Secretary to Government.

No. 1377/118/D of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 15th September 1916.

The SECRETARY TO GOVERNMENT,
MARINE DEPARTMENT,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 936, dated 30th ultimo, regarding the loading and unloading of ships at the Bombay Docks and to state in reply that as a result of the discussion that has taken place on this subject my Committee are satisfied that no delay in loading or discharging steamers takes place through any default of owners or charterers; and moreover it is very much to owners' interests to turn their steamers round as fast as possible.

2. In the opinion of my Committee these delays are due to

(*a*) insufficient quantity and poor quality of the labour available at the Docks, and

(*b*) imperfections in the Port Trust railway system.

As regards (*b*) I am to point out that further delays have arisen lately through the introduction of the system of railing cargo in place of carting by bullock carts. Apart from the fact that the latter method is, in the opinion of my Committee, the quicker of the two, the following difficulties all cause delay :—

(*a*) The Traffic Department of the Port Trust have on information as to what is being loaded up at Sewree by the Railway Department.

(*b*) Wagons are sent forward without covering notes and no particulars as to what is loaded or en route is available.

(*c*) When wagons arrive delays occur in bringing them alongside.

(*d*) Wagons arriving at night are not unloaded until the following morning.

3. I am to add that in Calcutta merchants know beforehand, by means of the covering notes, exactly what is en route for a given shed, and this effects a great saving of time. Further there is no delay in unloading at Calcutta and all interested have fairly accurate information as to when the cargo will arrive.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. 1378/118/D OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 15th September 1916.

The ACTING SECRETARY, BOMBAY PORT TRUST,

Bombay.

SIR,—I am directed to send you herewith for informatian a copy of a letter that has been addressed to this Chamber by the Marine Department of the Bombay Government, in connection with the loading and unloading of steamers at this port, and a copy of my Committee's reply thereto.

2. I am to add, in this connection, that the recent enhancement of fees by the Port Trust, when cargo is unloaded from the

Railway on Sundays, appears to my Committee to be an additional hindrance to the speedy despatch of steamers.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. B-2154.

BOMBAY PORT TRUST,
SECRETARY'S OFFICE,
BOMBAY, 12th October 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—With reference to your letter No. 1378/118/D, dated 15th September 1916, forwarding copy of a letter addressed by you to Government on the subject of loading and unloading of steamers at this port, I am directed to say Government have also forwarded to the Trustees a copy of your letter with the request that the remarks made by your Committee may be considered.

2. These remarks appear to be couched in general terms and it is not possible to consider and fully appreciate the alleged difficulties without specific instances and information.

The Docks Manager and Railway Manager are unable to agree with your Committee's representations as regards insufficient and poor quality of the labour at the Docks and imperfections in the Port Trust Railway System, those regarding the Railway being based on a misapprehension of facts, and I am therefore to ask that you will please furnish specific information and instances for examination.—I have, &c.,

J. TYERS,
Ag. Secretary.

No. 1689/118/D of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 8th December 1916.

THE ACTING SECRETARY, BOMBAY PORT TRUST,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 2154, dated 12th October 1916 regarding the loading and

unloading of steamers at this Port. In compliance with the request contained in the last paragraph thereof, I am to state my Committee have approached the various shipping Companies, members of this Chamber, with a view to ascertaining whether specific instances in support of the general complaint regarding the insufficient quantity and poor quality of the labour at the Docks could be cited.

2. From the replies received it would appear that it is an extremely difficult matter to supply the information which the Trustees are seeking to obtain, inasmuch, as the Shipping Companies usually lodge their complaints by telephone or during personal interviews with those directly responsible for the work and rarely so far as can be ascertained by letter.

3. The following extracts from letters received are submitted for the information of the Port Trustees:—

(*a*) "Requisitions for shore gangs for both Import and Export cargo are invariably cut down by the Port Trust authorities. In cases where it suits the steamer to work two gangs for the most backward hold to gain quick despatch only one gang is supplied for the purpose. It is a common occurrence at the time of discharge, for loaded slings to be kept suspended by cranes for the reason that the sling previously dropped on to the wharf has not been cleared by the shore labour. Another common sight is that of a crane attached to a loaded sling lying idle on the wharf because there is no one to see that it is detached and an empty sling put on to the crane hook in its stead or the crane allowed to work back empty into the vessel's hold ready to hoist another sling of cargo."

(*b*) "It must be admitted that the quality of the labour available in Bombay has, generally speaking, undoubtedly deteriorated during the past few years and on this account the working of steamers may be somewhat slower at present than in the past."

(*c*) "We enclose copies of letters exchanged between ourselves and the Manager of the Docks in connection with the insufficiency of labour supplied. With regard to previous complaints

it is difficult for us now to go into these fully as so many are merely recorded by telephone messages between this Office and the Dock Manager's. At the same time we may say that there have been complaints from time to time of the insufficiency of labour and that it has been a general complaint in this office that the supply of labour in the Docks is unsatisfactory."

(*d*) "We have looked into the matter but regret that it has been difficult now to obtain accurate particulars of complaints there have been of this nature, and it is not therefore possible for us to do more than amplify in a general way the opinion expressed by your Committee that the question of labour is a considerable factor in the delays experienced.

"It has for instance been noticed recently that the daily rate of discharge and loading of steamers has declined by 25 to 30 per cent. from the standard which could be maintained in pre-war times; that is when the steamers are able to work day and night. It frequently happens, however, that a further decrease is experienced owing to the inability of the Port Trust to supply sufficient labour to work the whole night through, *i.e.*, to 3-30 A.M., which was the former stopping hour, and on this account night work has frequently been allowed up to 12 midnight only. In addition to this the number of gangs asked for cannot always be supplied, and the rule is now a maximum of one gang per hatch for shore work, whereas in former years any reasonable amount of labour asked for could always be obtained. Shore gangs are also frequently noticed to be made up practically of boys unable to handle bag cargo.

"The time lost both in the mornings and in the evenings before work is actually started has also increased considerably and averages anything from half an hour to one and a half hours morning and evening, and this we think is a considerable factor in the lower standard of work which can now be accomplished in a day."—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX U-4.

DELAYS IN DELIVERY OF CARGO AT THE DOCKS.

BOMBAY, 22nd July 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—We beg to send you herewith a petition signed by merchants for your kind consideration.—We remain, etc.,

P. R. PATELL & Co.

BOMBAY, 22nd July 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

DEAR SIR,—We the undersigned beg to lay before you the following facts and sincerely trust you will be good enough to give this your careful consideration and take such steps as are essential in the true interests of merchants.

Ever since the outbreak of war, through some unaccountable reason, a change in the administration of the Bombay Port Trust has taken place.

Formerly, whenever a steamer discharged its goods, it did so regularly, and the goods were piled according to the sorts separately in the shed. Cases of Piece-Goods were stored on one side, likewise bales, bags, and oilman stores were separately sorted out there and then. Cases containing Hardware were likewise set apart and the work was so well indeed that large lots bearing one mark or one style of goods were piled up separately and merchants were able to get their goods without any delay. Now for the last year and a half, as soon as the steamer enters the port for discharge, goods are thrown in different sheds, pell mell in piles, such as never happened before. The congestion thus caused makes it impossible for merchants to sort out their cases for days and

days, and every often almost a month lapses before the total quantity could be discerned. No judgment is used in the storing of goods, and piece-goods in cases, and bales, kegs containing nails, oilman stores, bags of sugar and in fact all kinds of goods are mixed up and left there for days and days for merchants to sort out their goods as best they could and take delivery.

You can well imagine the condition in which cases of glassware are found after a few days of rough handling, for the confused lot is handled by every merchant to find out his own goods. At times the piles of cases are so large that some merchants who have to take delivery of a few cases are compelled to let their goods lie till such time as the goods on the top are taken delivery of by other merchants. Besides the inconvenience, trouble and damage to their goods, the merchants have to pay a further penalty for no fault of theirs. According to the rules of the Port Trust if goods are not taken delivery of within 7 days, extra warehouse charges are entailed we are sure you must be fully aware of the present scale under which these warehouse charges are enforced. In former days all goods were treated alike, but now the warehouse charges have to be borne not per case but on the actual value of the goods and the warehouse charges are calculated and payable for every two days storage. Now because of the confusion above stated, the merchants have to wait against all their wish for 10/12 days before getting their complete shipment, and then have to pay large warehouse fees which become payable simply because of this confused state of affairs. Thus, to clear the goods now, not only costs twice or thrice, but besides every merchant has to pay unnecessarily heavy penalties in shape of warehouses charges.

To clear a lot 50 or 100 cases of piece-goods takes now-a-days from 10/12 days the least and no amount of enquiries with either the agents of the steamer or with the Port Trust authorities facilitate matters. If an enquiry in writing is made with the Port Trust authorities no reply is received for 5/6 days and at last a formal reply is sent in that the cases in question are lying in the shed. The condition in which the goods are thrown in the shed makes it impossible for any clearing agent to undertake to clear the goods within 7 days, and we shall be very happy in order to

convince the Chamber of Commerce to entrust the work to any best clearing agent and let you see the result.

But the trouble does not end here. When it is next to impossible to trace the goods for days and days, how is it possible to give due and timely intimation to the agents of the steamship company in case of breakage of cases or in case of heavy shortage now found to be a rule in most shipments. The agents taking advantage of the situation refuse to have any shipment surveyed if the claim be not declared within 7 days. This system is not only a great drawback but is a hardship on poor merchants, and some modification ought to be made to extend the time to two weeks at least in such cases where goods could not be traced and where the Port Trust authorities are informed of the same in time.

Further when a case is traced broken and surveys asked for, we are called upon to attend the docks at a certain time between 7 and 9 a. m. As there are only one or two surveyors who attend to dozens of surveys at one and the same time, they being the only surveyors deputed by the Company, and are not able to manage to come in time and turn up at about 11 or 11-30 a. m. If the merchant's representative be on the spot all well and good, otherwise for no fault of theirs the survey is refused on the next day. At times if a survey is to be held before duty having been paid, the services of a Preventive Officer is asked for and a survey is fixed. It often happens that the Preventive Officer would be in attendance but not the surveyor and the Preventive Officer goes away to attend to his multifarious other duties. If then the surveyor turns up he refuses survey, as the Preventive Officer is absent and the merchant suffers for no fault of his. A lot of such instances could be cited. It is also difficult to comprehend why the steamer agents should nominate a Marine Surveyor to ascertain the shortage of goods complained of. They could very conveniently ascertain such shortage by sending their own responsible representative from their own office as the work is not such as a layman cannot do.

To make matters worse we find that an arrangement has been made to accept Port Trust warehouse fees separately at Prince's Dock and another department has been opened at Alexandra

Dock. Very often a few cases are stored by the Port Trust authorities at the Prince's Dock and the balance of a few cases at Alexandra Dock and it is a task for us to run up from one shed to another to pay warehouse rents. When the whole business of collecting duty is centered at Prince's Dock, why should not also the levying of warehouse charges for Prince's and Alexandra Docks godowns be centered also at the Prince's Dock. We are sure you are fully aware of the difficulty one has to face and how troublesome and awkward it is even to go from Prince's Dock to Alexandra Dock, the arrangement for transit from one dock to another being absolutely inadequate.

There is yet another important defect in the present administration to which we beg to draw your attention. On former occasions whenever we had to consign goods in the duty paid warehouse, we had to give necessary notice to the Port Trust authorities who would take charge of the goods and consign them in the duty paid warehouse, charging us the cost of removing. Now the authorities insist on our delivering them the goods in their duty paid warehouse sheds, and insist that one of the representatives should wait on them till the whole lot is completely delivered together. We are then made to pay the cart hire for removing and taking the goods from the docks to the duty paid sheds. It is beyond our comprehension why when delivery is again taken by us, we are made to pay the usual charges again of removing and storing, which the Port Trust have not incurred. A procedure unheard of and absurd.

Under the circumstances we sincerely trust you will kindly see to this matter and prevail upon the Port Trust authorities to employ better hands, as they formerly used to, and to store goods in the shed immediately on their landing in a better and a more methodical way, and thus relieve us of the various unnecessary inconveniences and losses we are subjected to, and to call upon them to do the needful to meet the other grievances of merchants stated above.

Hoping to be excused for the trouble, and thanking you in anticipation.—We remain, &c.,

RATANLAL DIVAN & Co. AND SEVERAL OTHERS.

No. 1167/98/D OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 4th August 1916.

The SECRETARY, BOMBAY PORT TRUST,

Bombay.

SIR,—I am directed to send you the accompanying petition that has been addressed to this Chamber by certain importers and to state that an expression of the view of the Port Trustees thereon will greatly assist my Committee in arriving at a decision in this matter.

I am to request that the petition referred to may be returned to this office with your reply.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

No. 1273/98/D OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 24th August 1916.

The SECRETARY, BOMBAY PORT TRUST,

Bombay.

SIR,—I am directed to refer you to my letter No. 1167/98, dated 4th instant, forwarding a joint letter in original from certain importers in connection with deliveries at the Docks, and to request that you will kindly favour my Committee with a reply thereto. I am to add that similar complaints to the ones referred to in the joint letter above mentioned, have been received from practically every importing member of this Chamber and my Committee are therefore desirous of appointing a Sub-Committee to deal with the matter.

2. My Committee will be pleased to place at your disposal all the letters that have been received from members of this Chamber in this connection, should you care to inspect them.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

No. B-1776.

BOMBAY PORT TRUST,
SECRETARY'S OFFICE.
BOMBAY, 26th August 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 1167/98, dated 4th August 1916, and subsequent reminder, dated 24th August 1916, on the subject of deliveries of cargo at the Docks, and to say that the matter is under enquiry, and that a reply will be sent as soon as possible.—I have, etc.,

J. TYERS,
Acting Secretary.

No. B-1858.

BOMBAY PORT TRUST,
SECRETARY'S OFFICE,
BOMBAY, 6th September 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—In continuation of my letter No. B-1776, dated 26th August 1916, I am directed to inform you that the matter is now receiving the consideration of the Docks Manager, and that a small Committee of the Trustees will shortly make a personal inspection of the conditions represented with a view to observe the causes and determine what remedies can be effected if possible.

2. In the meantime I am to ask that the letters received from Members of the Chamber and referred to in your letter of 24th August, may be placed at the Trustees' disposal.—I have, &c.,

J. TYERS,
Acting Secretary.

No. 1334/98/D of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 7th September 1916.

The ACTING SECRETARY, BOMBAY PORT TRUST,

Bombay.

SIR,—As requested in your letter No. B-1858 of the 6th instant I have the honour to forward herewith for your perusal the letters that have been received from members in connection with the delays that are taking place in the delivery of cargo at the Docks.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. B-2176.

BOMBAY PORT TRUST,

SECRETARY'S OFFICE,

BOMBAY, 13th October 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—With reference to your letter No. 1167/98/D, dated 4th August 1916, forwarding a petition addressed to the Chamber on the subject of alleged difficulties and grievances experienced by Importers in obtaining delivery of cargo at the Docks, I am directed to reply as follows:—

2. A Special Committee of the Trustees acquainted with the working of the Docks have made personal observations in the Dock Sheds of the conditions prevailing, with a view to ascertain the foundations for the complaints and the remedies that can be effected; their conclusions are embodied in the following paras.

3. In the first place, the Committee are of opinion that much of the difficulty complained of could be remedied by improvement in the system of marking packages. It is observed that the bulk of the space on packages available for marking purposes is

devoted to advertisement by Manufacturers and Suppliers, and that the actual mark by which the package is to be identified and delivered is treated as a secondary or unimportant matter, and further that packages are frequently marked in a place where the marks cannot be seen when packages are piled. This leads to much confusion and disorder in the sheds owing to merchants throwing down stacks of cargo and overturning the packages in the search for marks; and this disturbance occurs repeatedly before a cargo is finally cleared. The Port Trust employ a large staff of stackers to restore order as far as possible, but it is impossible to cope adequately with the confusion caused. To remedy this it is suggested that the Chamber should urge upon Importers to require Suppliers to mark packages both on the top and ends. The Committee would observe that the allegation that the Port Trust pay no attention to stacking is entirely without foundation in fact.

4. It appeared to the Committee that the present system of selection of packages by the Customs Department for examination, by random reference to Documents without regard to the position of the packages in the Sheds or to whether they have been landed or not, adds to the disturbance of stacks, and to the general disorder in the Sheds, and prevents the expeditious delivery of consignments. The Collector of Customs has been addressed on this point, and has issued orders that, when a package is required which is one of several bearing the same marks and containing similar goods, any such package may be called for, and a particular package will not be named except for special reasons. He has also arranged for Importers being ordinarily permitted to clear the remainder of a consignment if a particular package cannot easily be brought for examination, the Bill of Entry being suitably endorsed to allow of this.

5. The Committee also observed the difficulties under which the Docks Department now works in stacking and sorting cargo due to the late delivery of the vessel's General Manifest. It frequently happens that the Manifest is not available until 4 and 5 days after the vessel has commenced to unload, and in some cases not until discharge has been nearly completed. During

that time the Docks Department is practically without information as to the character and quantity of cargo, and it is impossible for them to allot space in the Sheds for various kinds of cargo under such conditions. It is suggested that the Chamber should take steps to impress upon Steamship Companies and Agents the need for the prompt delivery of this Document. A copy of the Document should, it is suggested, be furnished to the Docks Department simultaneously with the furnishing of the original to the Customs Department, and it is suggested that the Chamber should move in the proper quarters at home to ensure that an additional copy for this purpose shall be made available for the Docks Department.

6. Present war conditions are no doubt partly responsible for difficulties now being experienced as the late arrival of documents prevents ready clearance of the Sheds, and the large sums remitted by the Port Trust in "Extra Fees" on these grounds shows the extent to which these conditions are felt.

7. One of the great difficulties with which the Port Trust has to contend and one which is the cause of a great deal of the disorder in the Sheds, is the increasing tendency of Importers to issue "Split delivery orders" for the clearance of their consignments, instead of taking delivery of consignments as a whole. The Committee would observe that this is putting the Transit Sheds to a purpose for which they were never intended, since they become, in effect godowns from which business is transacted during the free days allowed. The confusion which occurs on this account is very great but it is one for which the dealers themselves are responsible and if the evil continues to grow it will be necessary for the Trustees to consider what steps they can take to cope with it. The remedy is in the hands of dealers and the Committee consider that the Chamber should take steps to impress on Importers that they are adding to their own difficulties and inconveniences in the Docks in resorting to this practice.

8. With regard to the complaint that Warehouse charges for packages stored in the Prince's Dock Warehouses and the Alexandra Dock Warehouses have to be paid at separate offices, I am to say it is obvious that the Stock books and necessary registers

cannot be kept for all the Docks in one place, and that the charges must be paid at the place where the packages and accounts are respectively kept.

9. With reference to the allegation that in removing their goods from the Transit Sheds to the Duty Paid Warehouses merchants are required to pay the removal charges incurred by them, and also removal charges to the Port Trust, I am to say that the statement is made under a misapprehension. In such cases only the storage charges are levied by the Port Trust and there is no removal charge.

10. With regard to the complaint about the late attendance of Surveyors and the difficulties of completing surveys, I am to say that is a matter over which the Port Trust has no control.

11. It will thus be seen that the remedies for much of the Importers' difficulties lie in their own hands, and I am to ask that the Chamber will please take steps to acquaint them with the directions in which they can assist the Port Trust in the common object of rapid and easy clearance of the Transit Sheds and wharfs.—I have, &c.,

J. TYERS,

Acting Secretary.

No. 1517/98/D.

CHAMBER OF COMMERCE,

BOMBAY, 20th October 1916.

The SECRETARY, BOMBAY PORT TRUST,

Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. B-2176, dated 13th instant, regarding delivery of cargo at the Docks and to inform you in connection therewith that a circular letter is being addressed to members of this Chamber, strongly recommending that packages should be marked on the top and ends with the actual mark by which the packages are to be identified and delivered by the Port Trust.

2. Further extracts from your letter under reply are also being circulated to members with a request to do what they can to assist and it is hoped the step taken will have the desired effect.—I have, &c.,

R. E. GREGOR-PEARSE,

Secretary.

APPENDIX **U-5.**

PORT TRUST WHARFAGE CHARGES.

No. 1381/113/W of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 15th September 1916.

The ACTING SECRETARY, BOMBAY PORT TRUST,

Bombay.

SIR,—I am directed to refer you to the first paragraph on page 16 of the memorandum prepared by the Manager, Port Trust Docks, in connection with a revised schedule of wharfage charges, which accompanied a letter from the Chairman of the Port Trust, No. 6129, dated 25th November 1914. The paragraph referred to states that the results from a particular rate would have to be carefully watched for early revision if necessary.

2. As regards the ½ per cent. *ad valorem* charge for "unenumerated items," I am to inform you that certain members of this Chamber have called attention to very heavy increases in wharfage charges since the introduction of the new system and specific instances are given in the attached statement. My Committee venture to submit that through this statement a good case is presented for early revision of these charges and they trust the matter will receive the sympathetic consideration of the Trustees.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

Name of Firm.	Articles.	Old Rates.	New Rates.	Increase.	
				Actual.	Percentage.
Messrs. Lyon Lord Co. & Ld. ..	2 Cases Felt Caps	....	....	....	1,500
,, W. & A. Graham & Co. ..	Woollen Rugs..	Re. 1 per bale	½ % on value equals Rs. 1-8-0 per bale.	Re. 0 8 0	50
	Hosiery (Woollen and Silk in small cases).	Re. 0-8-0 per case under 15 c.ft. Re. 0-10-0 per case under 20 c.ft. by measurement.	½ % on value equals Rs. 1-8-0 per case.	From Re. 1 to annas 14.	200
		Rs. a. p.	Rs. a. p.	Re. a. p.	
,, Forbes, Forbes, Campbell & Co., Ld.	3 Cases Cutlery	0 10 0	17 4 0	16 10 0	1,700
	1 Case Stationery	0 6 6	1 6 0	0 15 6	240
,, Marshall Sons & Co., Ld...	7 Cases Machinery	2 13 6	21 12 9	18 15 3	666
,, Allen Bros. & Co., Ld. ..	Advertising Matter..	4 6 0	9 12 0	5 6 0	123
	Leather Cloth	0 14 0	7 6 3	6 8 3	745
	Chemicals	2 8 0	20 9 0	18 1 0	723
,, L. & F. Barraclough & Co., Ld.	59 Bundles Motor Tyres	29 3 3	154 2 3	124 15 0	431
	60 Do. do.	26 5 6	146 2 9	119 13 3	461
	14 Bales Numdah Felt	16 8 6	*48 13 11	32 5 5	200
	15 Do. do.	18 8 6	41 15 3	23 6 9	128
The National Bank of India, Ld.	6 Drums Dyes	2 0 0	256 3 6	254 3 6	12,700
	8 Cases Electric Lamps	6 0 0	39 0 0	33 0 0	550
Messrs. Greaves Cotton & Co. ..	Tyres and Tubes	....	....	....	200
,, Parke Davis & Co. ..	Medicines and Drugs	....	....	....	Varying from 1,175 to 3,700
,, Turner Hoare & Co. ..	11 Cases Canvas Hose	Rs. 6-2-0 by measurement, Rs. 4-8-0 by weight, average Rs. 5-5-0.	68 6 0	63 1 0	1,200
	84 Do. Electric Appliances ..	Rs. 37-0 by measurement	62 7 6	25 7 6	70
	86 Do. Machinery of Sorts ..	,, 38-8 ,,	56 5 6	17 13 6	46
	6 Do. Canvas Hose	,, 1-8 ,,	19 15 0	18 7 0	1,250
	97 Do. Glass Sheets	,, 24-4 ,,	At 2 % on Rs. 2,625-0-0 Rs. 52-8-0.	28 4 0	116

No. P-3510.

BOMBAY PORT TRUST,
SECRETARY'S OFFICE,
BOMBAY, 20th September 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

Re : Ad valorem charge for Unenumerated Items.

SIR,—With reference to your letter No. 1381/113/W, dated 15th September 1916, I am directed to inform you that the Schedule of Dock Rates is under revision at present, and that the question of the abolition of an "*Ad valorem*" basis of calculation for Port Trust Dock charges will receive early consideration. —I have, &c.,

J. TYERS,
Acting Secretary.

APPENDIX U-6.

DEPOSIT SYSTEM OF ACCOUNTS WITH BOMBAY PORT TRUST RAILWAY.

BOMBAY, 10th October 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—The enclosed copies of letters exchanged between ourselves and the Manager, Bombay Port Trust Railway, are self explanatory.

As the question of the system of freight payment on the Bombay Port Trust Railway is now under consideration, we trust the Docks and Railways Sub-Committee of the Chamber will support our request for the introduction of a deposit account system such as obtains in the Customs House Import Duty Department.—We are, &c.,

per pro. ALLEN BROS. & Co., LIMITED,
H. BADDELEY.

BOMBAY, 10th October 1916.

The MANAGER,

BOMBAY PORT TRUST RAILWAY,

Bombay.

DEAR SIR,—In reply to your favour R.Y./440 of the 7th instant, your surmise is correct. We have large sums to pay as freight on goods cleared and despatched to the order of the upcountry Banks and in a few weeks time we expect clearances from new clients which will necessitate even larger payments. Under present arrangements young clerks have to be entrusted with sums of two or three thousand rupees in cash at a time, and, quite apart from other considerations the risk of their losing the money, or the money being stolen from them in the streets or on the Docks is a real one.

If you could allow us to pay in to you cheques for a round sum, debit freights against the account and renew as funds were on the point of being exhausted, it would greatly simplify matters. A small pass book to be entered up with deposits and freights charged would be the only additional labour the system would necessitate.

This system of deposit accounts is, as you will be aware, already in force in the Custom House.—We are, &c.,

per pro. ALLEN BROS. & Co., LIMITED.

H. BADDELEY.

No. R.Y./440.

BOMBAY PORT TRUST RAILWAY,

BOMBAY, 7th October 1916.

MESSRS. ALLEN BROS. & Co., LTD.,

Bombay.

SIRS,—I have the honour to state I am not quite clear as to what your wishes exactly are in this respect. It seems however that you wish to deposit a lump sum in advance against which your freight charges will be debited, you maintaining the deposit at a normal level.

If I am correct in my surmise I may inform you that the system of payment generally of charges on this Railway is now under consideration and you will be made aware of any change in procedure when such is made.—I have, &c.,

Acting Manager.

No. 1501/128/D of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 19th October 1916.

The SECRETARY, BOMBAY PORT TRUST,
Bombay.

SIR,—My Committee have recently had under consideration copies of correspondence that has passed between Messrs. Allen Bros. & Co., Ltd., and the Manager of the Port Trust Railway in connecton with a deposit system of accounts for payment of freight. It is felt the introduction of such a system would be a great convenience to and would be much appreciated by the firms who have to pay in large sums of money from time to time, and I am therefore to request that the matter will receive the sympathetic consideration of the Trustees.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 1502/128 D of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 19th October 1916.

MESSRS. ALLEN BROS. & Co., LTD.,
Bombay.

DEAR SIRS,—I am directed to acknowledge receipt of your letter, dated 10th instant, and its enclosures, regarding a deposit system of accounts with the Bombay Port Trust Railway, and to inform you in reply that my Committee have addressed the Port Trust in support of your case.—I am, &c.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX V.

STEEL HOOPS FOR BALING COTTON, &c.

No. 1242/115/S. of 1916.

CHAMBER OF COMMERCE,

BOMBAY, 17th August 1916.

The SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,—Under instructions from the Committee of this Chamber, I have the honour to approach you in connection with a representation that has reached this Chamber regarding the supply of steel hoops for the baling of cotton, hemp and wool. My Committee understand there are reasonable grounds for supposing that the Home Government are likely to restrict the manufacture of these hoops, and if this be so, I am to point out that the movement of this season's crops will be very seriously hampered.

2. It is felt that preference will probably be given to the manufacture of steel hoops for jute bales, as buyers of these hoops may be in a position to produce a certificate that the jute is required for Government purposes. The hoops used for baling jute are different in specification from those used in baling cotton and hence my Committee's submission that any system of preference that may be introduced in favour of steel hoops for jute, will operate very harshly against the cotton industry. As regards hemp I am to state that the bulk of the Indian crop is exported to the United Kingdom and there is little doubt that a great deal of it is used in the manufacture of articles required by Government and the Mercantile Marine. It is therefore a matter of importance that the export trade in hemp should not be interfered with.

3. In submitting this matter for your consideration I am to express a hope that the Government of India will use their influence with the Home Government to ensure that makers in

England will be allowed sufficient material to enable them to meet the demand of the cotton, hemp and wool trades in India for steel hoops.—I have, &c.,

R. E. GREGOR-PEARSE,
Secretary.

No. 7599-W-I.

GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY.

SIMLA, the 22nd August 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to acknowledge the receipt of your letter No. 1242/115/S, dated the 17th August 1916, in which the Bombay Chamber of Commerce ask for the assistance of the Government of India in securing supplies of steel baling hoops for the cotton, hemp and wool trades.

2. In reply, I am to inform you that the Government of India have already asked for the views of the Government of Bombay upon the whole question, and that on receipt of those views they will give their full consideration to the facts represented by you.—I have, &c.,

I. D. ELLIOTT,
Under Secretary to the Government of India.

APPENDIX W.

ADULTERATION OF INDIAN BEES' WAX.

R.S.R. No. 196 OF 1916.

CUSTOM HOUSE,
BOMBAY, January 15th, 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—Under instructions from Government I have the honour to inform you that the Government of India have received a communication from the India Office, Revenue and Statistics Department,

London, on the subject of the adulteration of Indian bees' wax exported to Russia. It is stated that about six months ago the Russian church authorities gave their English agents permission to supply East Indian wax for the manufacture of church candles, but that as the samples of Indian wax proved so unsatisfactory being adulterated with paraffin wax that the Russian authorities were thinking of discontinuing the use of the Indian material. It is essential that all wax purchased for the Russian church should be free from adulteration and, if a continuous supply of pure bees' wax could be obtained from India, it is probable that the greater part of the Russian bees' wax trade would remain permanently in British hands resulting thereby in a steadily increasing industry for India. There appears to be an excellent outlet for supplies of the pure wax from India, but a continuance of the present system of adulteration would prove a serious menace to the industry.—I have, &c.,

P. ECCLES,
Offg. Collector of Customs.

APPENDIX X.

CONFERENCE OF ELECTRICAL INSPECTORS.

No. E. 10422 of 1916.

PUBLIC WORKS DEPARTMENT,
BOMBAY CASTLE, 13th October 1916.

The CHAIRMAN, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to forward herewith for information, a copy of Government Order, No. E-9929, dated 28th September 1916, on the subject of Conference of Electrical Engineers and Inspectors.—I have, etc.

W. N. CARTLAND,
Under Secretary to Government.

Orders regarding the Conference of Electrical Engineers and Inspectors.

GOVERNMENT OF BOMBAY.

PUBLIC WORKS DEPARTMENT.

Order No. E. 9929.

BOMBAY CASTLE, 28th September 1916.

Letter from the Government of India, Public Works Department, No. 330, Elec., dated 28th March 1916 :—

"It was recommended at the Conference of Electric Inspectors which assembled at Calcutta in November 1915, that a similar meeting should be convened annually and that the mercantile community should be given an opportunity of sending representatives to sittings at which questions of interest to business men would be raised and discussed.

"2. The Government of India are of opinion that the suggestion should be acted upon and that the Conference should be held in rotation at the principal business centres in India. They propose that the next Conference should meet at Calcutta in December of the present year and that succeeding assemblies should be held in rotation at Bombay, Madras, Cawnpore and Delhi, during the cold weather season. They also propose that the Chamber of Commerce of the City at which the Conference is held should be invited to send representatives to take part in the discussions. Details as to the actual date of assembly, the subjects to be discussed, etc., would be arranged for by the Electric Adviser to the Government of India in direct correspondence with the Electric Inspectors of local Governments.

"3. I am to enquire if the proposal meets with the approval of the Government of Bombay.

Read Government Memorandum No. E.-4144, dated 14th April 1916.

Read letter from the Electrical Engineer, Electrical District, No. 68E-24, 1456, dated 22nd May 1916,

Letter to the Government of India, Public Works Department, No. E-6708, dated 28th June 1916:—

"With reference to the Government of India, Public Works Department, letter No. 330, Elec., dated the 28th March 1916, and subsequent reminder, dated the 15th June 1916, (on the subject of convening every year a conference of Electrical Engineers and Inspectors) I am directed to state that it is understood that the conference held in Calcutta last year was of great value to all officers who attended it and its continuance as an annual institution is recommended. I am however to suggest that the conference should be placed on a proper official footing, and that it should not be, as was the case last year, an informal conference. I am to suggest further that representatives of electrical supply undertakings may be invited, as well as representatives of the Chamber of Commerce concerned. This Government approves of the proposal to hold the next conference at Calcutta and the succeeding assemblies in rotation at Bombay, Madras, Cawnpore and Delhi during the cold weather season.

"2. In this connection I am to state that the Chamber of Commerce, Bombay, and the Indian Merchants' Chamber and Bureau, Bombay, are the two recognised Chambers in the City of Bombay. Representatives of these Chambers will have to be invited when the conference holds its meeting in Bombay. This Government considers that in addition to the above-mentioned bodies the Chamber of Commerce, Karachi, may be invited to send its representative to the conference in Bombay, as Karachi is not on the roster of cities in which conferences are to be held."

Letter from the Government of India, Public Works Department, No. 545, dated 5th August 1916:—

"With reference to the correspondence ending with your letter No. E.-6708, dated the 28th June 1916, I am directed to say that the Government of India, have now decided that a conference of Electrical Inspectors shall be held annually on the lines laid down in paragraph 2 of Mr. Hope's letter No. 330-Elec., dated the 28th March 1916, the next meeting being held in Calcutta during the ensuing winter. The Government of India, consider that in addition to the representatives of the local Chambers of Commerce,

the conference should welcome the presence of representatives of private electrical engineering undertakings of importance, and of electrical supply companies, and that invitations to attend certain of the meetings should be extended to members of the general public resident at the centre where the meeting is held, whose views on any of the subjects to be brought up for discussion would be of use or interest to members of the conference.

ORDER.—To be communicated to the Electrical Engineer, Electrical District, for information and guidance.

W. N. CARTLAND,
Under Secretary to Government.

No. 1551/131/C OF 1916.

CHAMBER OF COMMERCE,
BOMBAY, 31st October 1916.

The UNDER SECRETARY TO GOVERNMENT,
PUBLIC WORKS DEPARTMENT,
Bombay.

SIR,—I have the honour to acknowledge with thanks the receipt of your letter No. E/10422 of the 13th instant, and its accompaniment in connection with the Conference of Electrical Engineers and Inspectors.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX Y.

SUGARCANE CROP FORECASTS.

No. 1238.

DEPARTMENT OF STATISTICS, INDIA,
CALCUTTA, 6th May 1916.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

DEAR SIR,—With reference to the date of the publication of the first Sugarcane Forecast, which is at present issued by this

Department on or about the 20th August each year, I write to enquire whether the trade would prefer to have a forecast of area two months earlier than at present (*i.e.*, in June) without any reference as to the prospects of the crop, or, as at present a forecast of both area and prospects in August. Since the crop depends largely on the rainfall in June and July, information regarding the prospects of the crop will not be possible in a forecast of area published in June. Such information, however, would be given two months later than at present, *i.e.* in the second forecast which is published on or about the 20th October of each year. I shall, therefore, be much obliged if you will say whether the trade would prefer to have a forecast of area only in June and to get no information as to crop prospects until October (when the second forecast is issued) instead of, as at present, a forecast of both area and prospects in August followed by a similar forecast of area and prospects in October.—Yours faithfully,

G. FINDLAY SHIRRAS,
Director of Statistics.

No. 813/94/C of 1916.

CHAMBER OF COMMERCE,
BOMBAY, 26th May 1916.

The DIRECTOR OF STATISTICS,
1, COUNCIL HOUSE STREET,
Calcutta.

SIR,—I am directed to acknowledge receipt of your letter No. 1238, dated 6th instant, regarding sugarcane forecasts, and to state in reply that members of this Chamber, interested in the sugar trade, have expressed an unanimous opinion in favour of the present system being continued.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

APPENDIX Z.

INDIAN INDUSTRIAL COMMISSION.

Extract from the Bombay Government Gazette, Part I, dated May 25th, 1916, page 1046.

No. 5322.

BOMBAY CASTLE, 23rd May 1916.

The following Resolution by the Government of India, Commerce and Industry Department, is republished:—

(INDUSTRIES).

RESOLUTION.

No. 3403, DATED SIMLA, the 19th May 1916.

The Government of India, as announced by Sir William Clark when speaking on Sir Ebrahim Rahimtoola's Resolution in the Legislative Council on 21st March 1916, have decided that the time has come when the question of the expansion and development of Indian manufactures and industries should be taken up in a more comprehensive manner than has hitherto been attempted. India possesses two notably successful manufacturing industries in the two great textile industries of cotton and jute, and there are others which have also reached some degree of importance; but it remains none the less true that she is still in the main a produce of raw materials. The Government of India have strong hopes, however, that it may prove possible to place the industries of this country on a much firmer and more extended basis than at present, and they consider that no means should be left untried which hold out a reasonable hope of effecting this end. They are aware of the eager desire of a large number of the people of India for the industrial development of their country, and with this desire the Government of India fully associate themselves.

The efforts of Government in the past towards this end have disclosed the existence of numerous difficulties. Indian capital

is timid and unenterprising: skilled labour is lacking; and there is a want of practical information regarding the commercial potentialities of India's raw products. All these difficulties require full examination by men of technical experience and high business standing. The Government of India have therefore decided to appoint a Commission, some of whose members will be acquainted with Indian conditions, some with industrial progress in other countries where similar objects have been pursued, and others with industrial problems generally and their business side in particular. The Government of India are well aware that there are especial difficulties in the way of such an enquiry during war time, but after full consideration it has been decided to appoint the Commission at once in order that, when after the close of the war the financial position is once more established on a normal basis, the Government may be able without further delay to take such action as may seem suitable after considering the Commission's recommendations.

2. In framing the terms of reference it has been found necessary to exclude two matters from the scope of the Commission's labours. In the first place, any consideration of the present fiscal policy of the Government of India has been excluded from its enquiries. When introducing the Financial Statement in the Legislative Council, the Honourable Finance Member, it will be remembered, stated, in connection with the question of the cotton duties, that the general fiscal relationship which exists between the various parts of the Empire and other countries must in the opinion of His Majesty's Government be reconsidered after the war, and that in the meantime they wish to postpone any action that would tend to raise such questions. The same considerations apply with even greater force to any proposals involving the imposition of duties for the specific purpose of protecting Indian industries, a policy which would very directly affect the fiscal relations of India with the outside world. In the next place, it is not proposed that the Commission should re-examine those aspects of technical and industrial education which have recently been dealt with by Committees working in England and India whose reports are at present under the consideration of the Government of India.

3. Subject to the above qualifications, the Commission will be instructed to examine and report upon the possibilities of further industrial development in India and to submit its recommendations with special reference to the following questions:—

(*a*) Whether new openings for the profitable employment of Indian Capital in commerce and industry can be indicated;

(*b*) Whether and, if so, in what manner, Government can usefully give direct encouragement to industrial development.

(i) by rendering technical advice more freely available;

(ii) by the demonstration of the practical possibility on a commercial scale of particular industries;

(iii) by affording directly or indirectly, financial assistance to industrial enterprises; or

(iv) by any other means which are not incompatible with the existing fiscal policy of the Government of India.

The Government of India trust that the Commission will find it possible to place their report in the hands of the Government of India within 12 months from the date of its assembling in India.

4. The Commission will consist of the following gentlemen:—

President.

1. Sir T. H. Holland, K.C.I.E., D.SC., F.R.S., President of the Institution of Mining Engineers.

Members.

2. Mr. Alfred Chatterton, C.I.E., B.SC., A.C.G.I., A.M.I.C.E., M.I.M.E., Director of Industries and Commerce in Mysore.

3. The Hon'ble Sir Fazulbhoy Currimbhoy Ebrahim, Kt., Messrs. Currimbhoy Ebrahim & Co., Bombay.

4. Mr. Edward Hopkinson, M.A., D.SC., Managing Director, Mather & Platt, Manchester, and Deputy Chairman, Chloride Electric Company.

5. The Hon'ble Mr. C. E. Low, C.I.E., I.C.S., Secretary to the Government of India, Department of Commerce and Industry.

6. The Hon'ble Pandit Madan Mohan Malaviya, B.A., LL.B., of Allahabad.

7. Sir Rajendranath Mukerji, K.C.I.E., Messrs. Martin and Company, Calcutta.

8. The Right Honourable Sir Horace Curzon Plunkett, P.C., D.C.L., LL.D., F.R.S., K.C.V.O.

9. The Hon'ble Mr. F. H. Stewart, C.I.E., President, Bengal Chamber of Commerce.

10. Sir Dorabji Jamsetji Tata, Kt., J.P., Messrs. Tata Sons and Company, Bombay.

The Secretary will be appointed later.

Ordered that a copy of this Resolution be forwarded to all Local Governments and Administrations, with the request that the Commission may be given any assistance which they may require and that any applications for information which may be made by the Commission may be complied with.

No. 6171 OF 1916.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 20th June 1916.

The SECRETARY, CHAMBER OF COMMERCE,

Bombay.

SIR,—I am directed to state that Sir Thomas Holland, K.C.I.E., President, Indian Industrial Commission, proposes to undertake a preliminary tour with a view to consulting those who will be able to give advice as to the most important local questions to be investigated and as to the best means of getting useful evidence during the subsequent tour of the Commission. He proposes to be in Bombay from 12th to 24th August 1916.

2. I am to request that you will inform Government whether your Chamber wishes to meet Sir Thomas Holland whilst he is in

Bombay and that you will favour Government with a statement of such important local questions as your Chamber thinks should be investigated by the Commission when they subsequently visit Bombay.—I have, etc.,

J. A. POPE,

Under Secretary to Government.

No. 1055/104/V OF 1916.

CHAMBER OF COMMERCE,

BOMBAY, 13th July 1916.

J. A. POPE, ESQ., I.C.S.,

UNDER SECRETARY TO GOVERNMENT,

REVENUE DEPARTMENT,

Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 6171, dated 20th ultimo, in connection with the forthcoming visit of Sir Thomas Holland, K.C.I.E., to Bombay, and to state in reply that my Committee will be very pleased to meet the President, Indian Industrial Commission, during his stay in Bombay, for a general discussion in connection with the work of the Commission and the local conditions in the case of indigenous industries.

2. In compliance with the request contained in the latter part of the second para. of your letter under reply, I am to submit the following statement of the local questions my Committee suggest might be investigated by this Commission :—

(*a*) Apparent failure of such small industries as the manufacture of matches, glass, &c.

(*b*) The possibilities of sugar cultivation in the Poona District.

(*c*) Development of the tanning and paper pulp industries.

3. I am to add my Committee are of opinion that if the industrial possibilities of this Presidency are to be fully exploited, a

comprehensive survey, from the industrial point of view, of the mineral and forest resources of the Presidency, will be necessary.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

REVENUE DEPARTMENT.

Bombay Castle, 16th August 1916.

No. 8012.—The following Press Note No. 7892, dated 12th August 1916, is published for general information :—

PRESS NOTE.

THE INDIAN INDUSTRIAL COMMISSION.

The following preliminary note on the Scope of Enquiry by the Indian Industrial Commission is published for general information :—

PRELIMINARY NOTE ON THE SCOPE OF ENQUIRY BY THE INDIAN INDUSTRIAL COMMISSION.

I.—Introduction.

1. The scattered information already available regarding the resources of India in raw material, the suitability of the people for expert labour, and the probable financial resources of the country, is sufficient to show that there are room and opportunity for a very substantial development of manufacturing and other industries.

2. It will be the business of the Commission, after establishing this fundamental proposition by a critical analysis of the facts, to suggest the most profitable lines of action with the object—

(*a*) of drawing out capital now lying idle ;

(*b*) of building up an artizan population ;

(*c*) of carrying on the scientific and technical researches required to test the known raw materials and to design and improved processes of manufacture ;

(*d*) of distributing the information obtained from researches and from the results of experience in other countries ; and

(*e*) of developing the machinery for

(1) financing industrial undertakings, and

(2) marketing products.

3. As the result of the examination of Government records and preliminary discussion with various authorities, the following suggestions have been made regarding problems likely to come before the Commission. These suggestions are now being distributed among the Local Governments with a view of obtaining further suggestions during the current monsoon tour.

4. The President will be grateful for any suggestions in addition to, or in modification of, those given below, in order that, at the end of the monsoon, it will be possible to sketch out a tour programme for the Commission, and to frame a list of questions for the assistance of witnesses.

II.—Collection of Preliminary Information.

5. The Commission will assemble during October next, and, as soon as possible afterwards will proceed, by touring through the provinces, to collect evidence through independent witnesses, representatives of local Committees and institutions and by personal inspection of industrial enterprises.

6. In view of the limited time at the disposal of the Commission, it would be an advantage in each of those provinces not already provided with a Director of Industries or an Advisory Board, to organise at once a representative Committee assisted, if practicable, by an officer on special duty. Steps to this end have already been taken by some of the Local Governments.

7. These representative Provincial Committees would be responsible for giving precision to questions that are now being discussed vaguely in general terms, for example, by stating them for concrete cases. The Provincial Committees would compile lists of raw materials available locally and suitable for the establishment

of new industries, and also lists of raw materials that might be imported as accessory material, or even as the principal raw material, with the same object. From this and other information at their disposal, they would form lists of industries, already tried or new, that appear to be suitable for encouragement according to the special circumstances of each Province, calling attention to enterprises that have been obviously successful or offer distinct promise of success. They might profitably make detailed and, when necessary, confidential studies of a few typical examples of recent failures, in order that the causes which have contributed to such failures may be brought to the notice of the Commission. They would also advise the Commission as to the names of suitable individual or representative witnesses.

8. It is suggested that, during the next cold weather tour, the time at the disposal of the Commission in each Province might be divided as follows :—

(*a*) examination of individual witnesses, with, as convenient,

(*b*) visits to typical works or industrial centres, followed by

(*c*) a general conference between the Commission and the representative Provincial Committee.

9. The Commission will devote from a fortnight to three weeks to each of the larger Provinces, and it will be an advantage to obtain from each Local Government, before the end of September, a programme indicating the most suitable centres for taking evidence and the most suitable places for visits to representative industries. It will be necessary to obtain, about the same time, a list of the individual witnesses nominated, in order that they may be supplied, about the middle of October, with a series of questions for the preparation of their preliminary written statements. It may be possible, in some cases, however, to nominate after this date additional witnesses on special subjects, but the Provincial Committees will doubtless take care that, in giving such advice, the programme in each case is not overloaded.

III.—Development of Official Administration.

10. Under this heading arise problems connected with the establishment or development of Imperial and Provincial Departments which are concerned, in one way or another, with industrial enterprise. In some Provinces there are already at work Directors of Industries, assisted by technical experts and, in some cases, advised by Boards of Industries, while in other Provinces proposals for a similar organization are under consideration. It is obvious that, to effect improvements in the unorganised or cottage industries, such as hand-loom weaving, and in any industry in which local circumstances completely supersede technical considerations, the establishment of provincial departments is likely to be advantageous; but for some of the larger industries, in which purely technical matters are paramount, it may be advisable to form Imperial Departments.

11. It has been suggested that such central organisations might be formed for some of the following:—

(*a*) chemistry, including agricultural, metallurgical, tinctorial and pharmaceutical chemistry;

(*b*) the leather and hide industries;

(*c*) glass-making;

(*d*) sugar and alcohol manufactures;

(*e*) paper making, and

(*f*) oil-seed industries.

12. Opinions might be obtained as to whether any Imperial Departments of this description should be constituted, and, if so, for what subjects. The nature of their administration should also be considered, that is, whether their heads should be purely advisory, with inspecting powers, as in the Forest Department, or should have administrative and executive control as in the smaller and more specialised Geological Survey Department.

13. It will be important also to obtain evidence as to the organisation of Provincial Industrial Departments, and the advisibility of instituting Provincial Boards of Industries, or

Advisory Committees, to include non-officials members. Evidence as to the constitutions and functions of these Boards or Committees should be obtained.

14. Finally, it will be necessary to obtain opinions regarding the relationship of a Provincial Industries Department with an Imperial Department of the kind mentioned in paragraph 11.

15. Evidence might also be obtained on the following points:—

(*a*) the suitability of the present system of collecting and distributing statistics and commercial intelligence, by the Director of Statistics and the Director-General of Commercial Intelligence respectively;

(*b*) the advantages of establishing or assisting special journals for the chief industries and also general industrial and trade journals.

(*c*) any recognisable advantages which have followed the issue of special monographs and other Government publications such as those of the Forest and Geological Departments;

(*d*) the formation of commercial museums, and of sales, agencies or of commercial emporia, in the principal towns of India and possibly abroad, for the display and sale of the products of unorganised cottage industries;

(*e*) the institution of periodical industrial exhibitions;

(*f*) the appointment of trade representatives in other Provinces, and, for the whole of India, in Great Britain, the Colonies and foreign countries;

(*g*) the possibility of establishing some system of Government certificates regarding the quality of products, accompanied by the institution of testing laboratories;

(*h*) the regulation of trade marks and the working of the patent laws;

(*i*) the suitability of the present law for the acquisition of land on behalf of industrial companies.

IV.—Government Aid to Industries.

16. Evidence might suitably be collected regarding the experience so far obtained of financial and technical assistance rendered to industrial enterprises, and opinions might be obtained as to the most suitable form in which Government aid can be given to existing or to new industries.

17. The following methods have been suggested, and some have been tried, at different times :—

(*a*) loans and money grants-in-aid;

(*b*) supply of machinery and plant by Government on the hire purchase system;

(*c*) guaranteed dividends for a limited period, with or without subsequent refund to Government of the expenditure incurred in paying dividends at the guaranteed rate;

(*d*) guaranted Government purchase of products for limited periods;

(*e*) concessions of land;

(*f*) special railway transport facilities and rates;

(*g*) bounties and subsides;

(*h*) pioneering industries and handing them over to private companies;

(*i*) loan of services of Government employed experts.

18. With regard to any of these forms of direct Government assistance, it will be important to obtain opinions as to whether, and to what extent, they should be accompanied by Government control, as for instance, by the appointment of Government Directors for the period during which the direct assistance lasts. The information collected by officers placed on special duty will assist the Provincial Committees and the Commission in considering the extent to which Government aids to new enterprises will compete with those already existing and with established external trades.

V.—Technical and Scientific Work.

19. (*a*) What can be done to prove the labourers' efficiency and skill, generally or in particular industries? What advantages have followed from the establishment of industrial schools? What experience has been gained in training apprentices in factories or workshops?

(*b*) What steps are desirable for the improvement of supervisors of all grades and of skilled managers? Should assistance be given to these, or to technical experts of private firms, or to Government officials, to study conditions and methods in other countries? It is important to obtain some idea as to the benefits that have been gained by the deputation of officers abroad for special enquiries, or on ordinary study leave.

(*c*) What noticeable benefits have local industries received from researches conducted by Government Departments?

(*d*) What experience has been gained from demonstration factories? It would be interesting to obtain opinions as to where, and what kind of, factories should be instituted in each Province.

(*e*) Problems have been referred at times to the Scientific and Technical Department of Imperial Institute; it is important to obtain from those who have utilised the Institute, opinions as to the relative merits of conducting researches in India and in England.

(*f*) It is understood that the activities of the new Advisory Council for Research in the United Kingdom may extend to India and the Colonies; it will be useful to have opinions from scientific and technical men as to ways in which this opportunity may be utilised.

(*g*) It is important to obtain opinions as to the most suitable way of developing technological research institutions, such as the Indian Institute of Science. Should these be general in their interests or be confined to limited groups of related subjects, and should they be imperial in their interests, or be maintained as Provincial Institutions?

(*h*) Whether the time has come when measures should be adopted to prevent the unnecessary overlapping of research activities by Technical Departments, Special Technological Institutes, and University Colleges.

VI.—Miscellaneous Questions.

20. Evidence might be obtained regarding the following questions:—

(*a*) Facilities for the development of hydro-electric power and the positions of apparently suitable power sites in the various provinces.

(*b*) The effect of railway freight rates on local industries. Are there any practicable changes that can be made with apparent advantage or are there any railway extensions that are necessary to develop possible new industries, or to extend existing industries? What waterways can be improved with advantage?

(*c*) Have any local difficulties been noticed in the working of the new mining and prospecting rules issued in September 1913. Are there any minerals that are essential for industries of Imperial importance that ought to be developed at public expense, for example, minerals of direct importance for the manufacture of munitions of war, or substances which are ordinarily obtained in commerce only from one country?

(*d*) Can the forest policy be modified so as to permit of reducing the cost of assembling raw forest products, as for example, by the concentration of special kinds of trees in limited areas, and by improved forest transport facilities?

(*e*) In view of the report of Sir Edward Maclagan's Committee, it is important to obtain opinions as to what extent, and in connection with what industries, co-operative societies can be encouraged.

(*f*) In connection with the points already noticed in paragraph 15, regarding the collection and distribution of information under Government agency, could the

principal Government Departments which use imported articles assist Indian industries by publishing lists of these articles, or by exhibiting the articles in commercial museums ?

(*g*) The possibility of formulating a scheme for financing, by existing or new banking agencies, the marketing of indigenous products.

By order of His Excellency the Right Honourable the Governor in Council,

P. R. CADELL,

Chief Secretary to Government.

No. 2232.

INDIAN INDUSTRIAL COMMISSION, CAMP,

CALCUTTA, Dated 11th December 1916.

The CHAIRMAN, CHAMBER OF COMMERCE,

Bombay.

SIR,—I have the honour to enclose 6 copies of a question list prepared for the assistance of witnesses giving evidence before the Indian Industrial Commission. I am directed to invite the Bombay Chamber of Commerce to give evidence under the arrangements described in No. 3 of the instructions. The written evidence should be submitted within one month. Arrangements for oral evidence will be made later.—I have, etc.,

R. D. BELL,

Secretary, Indian Industrial Commission.

INDIAN INDUSTRIAL COMMISSION.

When forwarding their answers to the questions suggested for their assistance, witnesses are requested to fill in and return this form.

Name :—

Permanent Postal Address :—

Profession, occupation, or appointment :—

If representative of a body, the name and address of the body represented :—

Please read carefully the instructions given on the next page.

All communications for the Commission should be addressed :—

The Secretary,

Indian Industrial Commission,

Camp

INDIAN INDUSTRIAL COMMISSION.

INSTRUCTIONS TO PERSONS INVITED TO GIVE EVIDENCE BEFORE THE COMMISSION.

It is not intended that individuals or bodies invited to give evidence should attempt to answer all the questions.

The Commission will naturally attach importance to the practical experience and special knowledge which witnesses have acquired of the matters regarding which they offer opinions.

1. The questions in the accompanying lists have been framed so as to cover, as far as practicable, the whole scope of the enquiry to be made by the Indian Industrial Commission.

2. Each witness will also be examined orally by the Commission. At the oral examination, he will probably be examined on his written evidence in order to make clear doubtful points, and otherwise to enable the Commission to estimate its value.

3. A Chamber of Commerce or similar body invited, as a Chamber or body, to give evidence, may either submit one set of answers to the questions, which it desires to answer, and select not more than three representatives to support its views in oral examination ; or it may nominate two or three individuals to give each his own views, in writing and afterwards orally. These individuals may be selected either as representing different interests, or as having knowledge and experience of different subjects, or as representing different views on one or more subjects.

Individuals who are members of Chambers of Commerce or similar bodies may give evidence, at their own request or by invitation, independently of these arrangements. The evidence of these witnesses will be taken as representing their individual views only.

4. In answering the printed list of questions, *witnesses need not restrict themselves to a series of answers to the questions* on which they desire to give evidence. The questions are intended merely as a guide to show witnesses the matters on which the Commission desires to gather information and opinions. *The Commission prefers that witnesses should submit their views in a connected statement for each subject,* and include in each such statement their answers to the various questions.

5. Witnesses who desire that any portions of their evidence should be treated as confidential are requested clearly to mark such portions. Oral evidence will also be treated as confidential when witnesses so desire. They will be given the opportunity of revising the proofs of their oral evidence.

R. D. BELL,
Secretary.

The 2nd December 1916.

INDIAN INDUSTRIAL COMMISSION.

QUESTIONS FOR THE ASSISTANCE OF WITNESSES.

I.—Financial Aid to Industrial Enterprises.

Capital.

1. Please state if you have had any experience of the raising of capital for industrial enterprises ?

If so, what difficulties have you found in doing so ?

What suggestions have you to make for removing these difficulties ?

2. What are the sources from which capital for industrial enterprises is principally drawn ?

2*a*. Can you suggest any new sources from which capital may be drawn ?

3. Do you know of any kinds of industrial enterprise where more concerns have been started than can be maintained in full time employment ?

If so, please describe the general conditions.

Government Assistance.

4. What is your knowledge or experience of financial aid by Government to industrial enterprises ?

5. What are your opinions on the following methods of giving Government aid to existing or new industries :—

(1) money grants-in-aid ;

(2) bounties and subsidies ;

(3) guaranteed dividends for a limited period, with or without subsequent refund to Government of the expenditure incurred in paying dividends at the guaranteed rate ;

(4) loans, with or without interest ;

(5) supply of machinery and plant on the hire-purchase system ;

(6) provision of part of share capital of companies on the same basis as public subscriptions of capital ;

(7) guaranteed or preferential Government purchase of products for limited periods ; and

(8) exemption for a limited period of the profits of new undertakings from income-tax ; and exemption from any tax on an industry, or on any article used in an industry ?

6. In which methods of Government assistance should there be Government control or supervision ?

What should be the form of such control or supervision ? (*e.g.*,) Government audit or appointment of Government directors with defined powers for the period during which direct assistance lasts.

Pioneer Factories.

7. What is your experience or opinion of Government pioneer factories ?

[NOTE.—By pioneer factories are meant those established primarily to ascertain whether a new industry is commercially practicable ?

By demonstration factories (see Questions 19 and 20) are meant those established primarily for giving demonstrations of and instruction in improved methods for industries which have been proved to be commercially practicable.]

8. In what ways and to what extent should Government pioneer industries ?

At what stage should pioneer factories be either closed or handed over to private capitalists or companies ?

What limits and restrictions, if any, should be imposed on the conversion of successful pioneering experiments into permanent Government enterprises ?

Financing Agencies.

9. In your experience what industries are hampered by the conditions under which they are financed as going concerns ?

Please describe the method of financing and its effect on the industry in each case.

10. In what ways is it possible to give more assistance to industrial undertakings by existing or new banking agencies ?

10*a*. Do you think there is need of a banking law ?

[See also question 39.]

Co-operative Societies.

11. Do you know of any industries which have been developed or assisted by the formation of Co-operative Societies ?

What were the exact means adopted and what were the results obtained ?

12. In your experience what are the industries for which Co-operative Societies should be encouraged?

What should be the organisation and special objects of these Societies?

12*a*. What suggestions have you to make for industrial development by means of Trade Guilds, such as exist in other countries?

How far should the State encourage the promotion of such Guilds?

Limits of Government Assistance.

13. What principles should be followed in order to prevent Government aid competing with existing, or discouraging fresh, private enterprises?

14. Should there be any limitations on Government aid to a new enterprise if it competes with an established external trade?

II.—Technical Aid to Industries.

Technical Aid in general.

15. What is your personal knowledge or experience of technical and scientific aid provided by Government to industrial enterprise?

16. What is your personal knowledge or experience of noticeable benefits received by local industries from researches conducted by Government Departments?

17. On what conditions should the loan of Government experts be made to private firms or companies?

18. Under what restrictions and conditions would you allow publication of the results of researches made by a Government paid expert while attached to a private business?

Demonstration Factories.

19. Can you suggest any industry for which Government demonstration factories should be adopted and on what lines? (See note below Question 7.)

20. Should any demonstration factories be instituted in your Province?

Research abroad.

21. What has been your experience of the aid afforded by the Scientific and Technical Department of the Imperial Institute?

What are its advantages and disadvantages?

22. In addition to arrangements made for research in India, is it advantageous to have provision for research for special subjects in the United Kingdom?

If so, for what special purposes is it advantageous to conduct researches in England rather than in India.

23. In what ways can the Advisory Council for Research in the United Kingdom give assistance to Indian industries?

24. Can you suggest for this country any system, similar to that of the Advisory Council for Research in the United Kingdom for referring research problems to Colleges and other appropriate institutions in India? (See Questions 75 and 76.)

Surveys for industrial purposes.

25. Does the existing knowledge of the available resources of the country—agricultural, forest, mineral, etc.,—require to be supplemented by further surveys?

26. How should such a survey be organised?

What should be its precise objects?

27. How should its results be made most useful to industries?

27*a*. What is your experience or opinion of the value of Consulting Engineers appointed by Government to aid industrial enterprise by technical advice and by the supply of plans and estimates?

(*b*) Should such Consulting Engineers be allowed to undertake the purchase of machinery and plant for private firms or individuals? If so, under what conditions?

[See Question 63 *et seq.*]

III.—Assistance in marketing products.

Commercial Museums.

28. What is your experience or opinion of Commercial Museums, *e. g.*, that in Calcutta?

29. If you think Commercial Museums should be developed and increased in number, what suggestions have you to make regarding their situation, arrangement and working?

Sales Agencies.

30. What is your experience or opinion of sales agencies of commercial emporia for the sale as well as the display of the products of minor and unorganised cottage industries.

How should they be developed?

30*a*. Would travelling exhibitions of such industries be of advantage?

Exhibitions.

31. What is your opinion or experience of the value of industrial exhibitions?

32. Should Government take measures to hold or to encourage such exhibitions?

If so, what should be the Government policy?

33. What should be the nature of such exhibitions?

Should they be popular in character, or should they aim merely at bringing sellers and buyers into contact?

Trade Representatives.

34. Should trade representatives be appointed to represent the whole of India, in Great Britain, the Colonies and Foreign Countries?

What should be the qualifications of these trade representatives? How should their duties be defined?

35. In addition to these trade representatives would it be suitable in some cases also to have temporary Commissions for special enquiries?

36. Should Provinces in India itself have trade representatives in other Provinces?

How should such representation be arranged for?

Government Patronage.

37. Should the principal Government Departments which use imported articles publish lists of these articles, or exhibit them in Commercial Museums?

38. With reference to the encouragement of Indian Industries have you any criticisms to offer regarding the working of the present rules relating to the purchase of stores by Government Department?

Have you any changes to promise in the rules themselves?

Banking Facilities.

39. In what ways is it possible to assist in marketing indigenous products by more banking facilities either through existing agencies (such as the Presidency, Exchange, Joint Stock and Co-operative Credit Banks), or through new agencies (such as Industrial and Hypothec Banks)? (See also Question 10.)

IV.—Other forms of Government aid to Industries.

Supply of raw Materials.

40. What conditions should control the supply of Government owned raw materials (*e.g.*, forest products) on favourable terms?

Land policy.

41. Is there any check at present imposed on industrial development in your Province by the land policy of Government?

If so, what remedies do you suggest?

Note.—The expression "land policy" is intended to cover laws and regulations relating to settlements, the Government assessment, rents, tenant rights, permission to use land for industrial purposes, and generally all matters connected with the ownership and use of land.

42. On what principles should Government give concessions of land for the establishment of new, or the development of existing, industries?

43. What criticisms have you to make regarding the working of the present law for the acquisition of land on behalf of industrial companies?

What modifications of the law do you recommend?

43*a*. In what ways and on what terms can Government assist in the provision of subterranean or surplus surface water for industrial purposes.

V.—Training of Labour and Supervision.

44. (*a*) Do you think that the lack of primary education hinders industrial development?

(*b*) What has been done in any industry of which you have had experience to improve the labourers' efficiency and skill?

General.

45. What steps do you consider should be adopted to improve the labourers' efficiency and skill—

(*a*) generally, and

(*b*) in any industry of which you have had experience?

46. What special knowledge or experience have you of the training of apprentices in factories and workshops?

Apprenticeship System and Industrial and other Schools.

47. What advantages have you observed to follow from the establishment of industrial schools?

48. On what lines should these two systems of training (*i.e.*, apprenticeship system and industrial schools) be developed and co-ordinated?

49. What has been your experience of day schools for short-time employees, or of night schools?

How should these be developed?

50. Should industrial and technical schools and commercial colleges be under the control of the Department of Education or of a department of Industries?

What measures should be adopted in order that these two Departments should work in unison in controlling industrial schools?

51. What measures are necessary for the training and improvement of supervisors of all grades and of skilled managers?

Training of Supervising and Technical Staff.

52. What assistance should be given to supervisors, managers and technical experts of private firms to study conditions and methods in other countries? (See Question 77.)

53. In what circumstances and under what conditions should industries assisted by Government be required to train technical experts?

54. Is there a want of uniformity in the standard of examinations for mechanical engineers held in the various provinces where engineers in charge of prime movers are required in certain cases to be certificated?

Mechanical Engineers.

If so, should measures be adopted to make such tests uniform so that the Local Governments and Administrations may reciprocate by recognising each other's certificates?

55. If the law in your province does not require any qualifications in an engineer in charge of a prime mover, have you any criticisms or suggestions to make?

VI.—General Official Administration and Organisation.

56. What provincial organisation exists in your Province for the development of industries?

What criticism have you to make regarding its constitution and functions?

57. What organisations do you recommend for the future development of industries in your Province?

Should there be a Board of Industries?

If so, what should be the functions of such a board?

Should it be merely advisory or should it have executive powers with budgetted funds?

58. If you recommend an Advisory Board, how should it be constituted?

59. If you recommend a Board with powers, what should be its constitution and how should its powers be defined?

60. Should there be a Director of Industries?

What should be his functions?

Should he be a business man, or a non-expert official, or a technical specialist?

What other qualifications should he possess?

61. If you recommend both the formation of a Board of Industries and the appointment of a Director of Industries, what should be the relations between the Board of Industries, the Director of Industries and the Provincial Government or Administration?

62. What form of machinery do you propose in order to correlate the separate activities of the various provinces as regards industries?

Is it practicable to form an Imperial Department under a single head?

If so, what should be the functions of such a Department?

Cottage Industries.

62*a*. Should there be special measures taken or special sections of a Department of Industries organised for the assistance of cottage industries?

62*b*. Please explain in detail what should be the Government policy as regards cottage industries and how it should be carried into effect? In this connection, see especially Questions 11, 30, 64 and 72.

62*c*. What cottage industries do you recommend should be encouraged in this way?

VII.—Organisation of Technical and Scientific Department of Government.

General.

63. Are there in your Province any technical and scientific departments which are capable of giving assistance to industries?

If so, what criticisms have you to make regarding their organisation?

What changes do you recommend?

Imperial Departments.

64. In order to aid industrial development do you recommend the formation of any new Imperial Scientific and Technical Departments?

If so, for what subjects or natural groups of subjects?

65. How should such an Imperial Department be constituted and recruited?

66. What should be the powers of the head of the Department?

If he has executive control of the Department, what should be his relationship to the Imperial Government?

67. What should be the relationship of an expert, whose services are loaned by the Imperial Department to a Local Government, with the Local Government and the latter's Department of Industries?

Provincial Departments.

68. For what subjects should Local Governments engage their own experts or organise their own Technical and Scientific Departments?

69. Under what direct control should these experts and departments be placed?

70. On what terms should these experts be employed?

Technological Institutions.

71. What is the most suitable way of developing technological research institutions, such as the Indian Institute of Science?

71*a*. Should there be a Technological Institute for each province and should such institutes be allowed to develop as independent units, or should they be fitted into a general development scheme for the whole of India, with a Central Research Institute?

72. As regards investigation and research should each Institute be general in its activities and interests, or should each deal with a limited group of related subjects?

73. Should there be any Government control?

If so, should this control be Imperial or should it be purely Provincial or Local?

74. Is it desirable that measures should be taken to co-ordinate and prevent unnecessary overlapping of the research activities in Government Technical and Scientific Departments, Special Technological Institutes and University Colleges?

Co-ordination of Research.

If so, what are your suggestions?

75. What noticeable results have followed from the institution of the Indian Science Congress?

76. Can you suggest any ways in which the Congress might become more useful in assisting industrial development? (See Question 24.)

77. What encouragement should be given to Government technical and scientific experts to study conditions and methods in other countries? (See Question 52.)

Study of Foreign Methods.

78. What difficulties have you experienced in consulting technical and scientific works of reference?

Reference Libraries.

79. Have you any suggestions to make regarding the establishment of libraries of such works?

80. Do you think that the establishment of a College of Commerce is necessary in your Province?

Colleges of Commerce.

If so, on what lines should it be organised?

81. In what ways do you expect such a College to assist industrial development?

81*a*. In what ways can Municipalities and Local Boards assist in promoting industrial and commercial development?

VIII.—Government Organisation for the Collection and Distribution of Commercial Intelligence.

82. Have you any criticisms to offer on the present system of collecting and distributing statistics by the Director of Statistics?

Statistics.

What changes do you suggest?

Commercial Intelligence.

83. Have you any criticism to offer on the present system of collecting and distributing commercial intelligence by the Director-General of Commercial Intelligence?

What modifications do you suggest?

Industrial and Trade Journals.

84. What advantages have you found in the issue of the "Indian Trade Journal"?

85. Should Government establish or assist industrial or trade journals, either general or for special industries, which would be of real use to persons actively engaged in industries?

86. What proposals do you make for the dissemination of information of this kind through the various vernaculars?

Other Publications.

87. What advantages have you known to follow the issue of special monographs on industrial subjects or publications like those of the Forest and Geological Departments?

What measures do you advise in order to increase the usefulness of these publications?

88. Are there any other directions in which Government could collect and publish information of a kind likely to assist industries and trade?

IX.—Other Forms of Government Action and Organisation.

Certificates of Quality.

89. Are there any products for which a system of Government certificates of quality should be established?

For what products should such certificates be compulsory, and for what products voluntary?

90. What should be the organisation for testing each class of products and granting certificates.

Prevention of Adulteration.

91. Are there any classes of materials for manufacture or of manufactured articles for the adulteration of which penalties should be imposed?

92. For each such class of goods what organisation do you suggest for purposes of inspection and prosecution of offenders?

Misdescription.

93. Have you any other suggestions to make in regard to the prevention of misdescription of goods generally?

Trade Marks and Trade Names.

94. What is your opinion on the present state of Indian law relating to marks and descriptions of proprietary and other articles of trade.

The Patent Laws.

95. Have you any criticisms or suggestions to make regarding the existing law and regulations relating to patents?

Registration of Partnerships.

96. Is it desirable and practicable in the interests of trade to introduce a system of registration or disclosure of partnerships?

Roads, Railways and Waterways.

97. To what extent does the lack of transport facilities by road, rail or water hinder industrial development in your Province?

Have you any specific recommendations to make?

98. Have you any criticisms to offer regarding railway freights, the classification of goods, the apportionment of risk, and the regulation of rates?

What are your proposals?

99. Are there any railway extensions necessary in your province to develop new or to extend existing industries?

100. Similarly, are there any waterways which should be constructed, extended or improved?

Shipping Freights.

101. Are you aware whether the external trade or internal industries of the country are handicapped by any difficulties or disadvantages as regards shipping freights?

Can you suggest any remedies?

Hydro-electric Power Surveys.

102. What has been done in your province towards ascertaining the possibilities of developing hydro-electric power?

Should further investigation be made in this matter?

102*a*. Have you any criticisms to make regarding the effect of the Electricity Act on industrial enterprise?

Mining and Prospecting Rules.

103. What difficulties have been experienced in the working of the Mining and Prospecting Rules (1913)?

104. Are there any minerals that are essential for industries of imperial importance that ought to be developed at public expense? (*e.g.*, Minerals of direct importance for the manufacture of munitions of war, or minerals ordinarily obtained in commerce from one country only).

Forest Department.

105. From the point of view of industrial enterprise, have you any criticisms to make regarding the policy and working of the Forest Department?

What suggestions do you make?

106. What measures are practicable to reduce the cost of assembling raw forest products?

107. To what extent is it practicable to concentrate special kinds of trees in limited areas?

108. What noticeable deficiencies in forest transport are known to you?

What suggestions do you make for their removal?

Jail Competition.

109. Have you any complaints to make regarding competition by jail industries?

X.—General.

110. What suggestions have you to make for the development of any industry in which you have been actively concerned or interested?

111. Does your experience suggest to you any new industry for which India seems peculiarly suited on account of its resources in raw materials, labour and market?

112. What supplies of raw materials are known to you of which the use in industry or trade is retarded by preventible causes? What are these causes, and how should they be removed?

112*a*. Have you any suggestions to make regarding the utilization of waste from raw materials?

112*b*. Have you any suggestions to make regarding Government aid in the improvement of raw material, such as cotton, silk, sugarcane, etc.

112*c*. What industries in the country are dependent on the importation of raw materials and partly manufactured articles from abroad?

113. Do you know of any supplies of raw materials for which there is a good case for investigations with a view to their development?

No. 19/104/I OF 1917.

CHAMBER OF COMMMERCE,
BOMBAY, 4th January 1917.

R. D. BELL, ESQ., I.C.S.,
SECRETARY,
INDIAN INDUSTRIAL COMMISSION.

SIR,—I am directed to acknowledge receipt of your letter No. 2232, dated 11th ultimo, enclosing 6 copies of a question list prepared for the assistance of witnesses giving evidence before the Indian Industrial Commission, and inviting this Chamber to give evidence under the arrangements described in No. 3 of the instructions.

2. In reply I am to state that inasmuch as the present Chairman and Deputy Chairman of this Chamber are members of the local Indigenous Industries Committee which is to report on the

various questions prepared by the Indian Industrial Commission, my Committee feel the views of this Chamber are perhaps sufficiently well represented in this matter. If, however, further oral evidence be required the Chairman, (The Hon'ble Mr. J. S. Wardlaw Milne) will be pleased to present himself for examination.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 2576.

INDIAN INDUSTRIAL COMMISSION, CAMP.
CALCUTTA, Dated 9th January 1917.

The SECRETARY, CHAMBER OF COMMERCE,
Bombay.

SIR,—I am directed to acknowledge receipt of your letter No. 19/104/I of 1917, dated 4th January 1917, and to say that the Indian Industrial Commission accepts the opinion of your Committee that oral evidence on behalf of the Chamber is not necessary.—I have, etc.,

R. D. BELL,
Secretary, Indian Industrial Commission.

THE BUDGET.

(Extract from the Proceedings of the Indian Legislative Council, held at Delhi on Wednesday, 1st March 1916.)

SPEECH OF THE HONOURABLE FINANCE MEMBER INTRODUCING THE FINANCIAL STATEMENT FOR 1916-17.

Introductory.

Some general effects of the War on trade and finance.

MY LORD,

I rise to present the Financial Statement for 1916-17. As usual there will be no debate to-day, and before we get to the stage of discussion with reference to the Financial Statement as such, it will be necessary to proceed with some very urgent legislation which I shall presently have to introduce. We shall, however, begin the discussion stage on the 9th March. The figures in the Financial Statement will subsequently undergo such amendments as may be required by our later information or suggested by the discussions in Council. The Budget in its final form will be presented on the 21st March, the usual closing debate taking place on the 24th.

2. We are still under the shadow of the great European war and we must unhappily assume that that colossal conflict will continue throughout 1916-17. I need not repeat what I said at the opening of my last year's speech as to the many ways in which the war affects our financial and economic position, but I may fitly reiterate the difficulties which existing circumstances cause, in regard to the preparation of correct financial estimates. These difficulties are not so great as they were at this time last year when we had only the actuals of a few months of war to go upon. But they still remain very considerable, for circumstances may well occur which would materially alter the prognostications we are at present able to make. As I said last year, we must not be too pessimistic, but at the same time, with all that the war and its economic results may yet have in store for us, sanguine estimating is entirely out of place.

3. I commenced my speech last year by indicating some of the immediate effects of the war on our economic and financial position. Since then, to use a nautical metaphor, while we are still in very heavy waters, our ship has settled down to navigation on a more even keel, and we have been free from the sudden and disturbing shocks which the outbreak of war brought about. We have, for example, had no recurrence of the great rush on postal savings banks deposits which I mentioned in paragraph 7 of my last year's speech and which reduced the aggregate amount held in these banks from 24¼ crores at the beginning of August 1914 to somewhat less than 15 crores on the 31st of March last. In the current year, there was some increase in the deposits during the earlier months, and though latterly this has changed into a decrease, we estimate that on the 31st March the total savings bank balances, including accruals of fresh interest, will still be 17 lakhs in excess of the figure for 1st April 1915. Nor have we had any recurrence of a special demand for the encashment of currency notes. On the contrary, while our active note circulation* stood at about 47 crores at the beginning of the current year, it had mounted up to 54 crores in February.

4. The Railway returns show satisfactory activity in internal trade, while the exchange position has been satisfactorily maintained. The sale of reverse Councils on London, in the shape of deferred telegraphic transfers, was only necessary during a period commencing in June last and ending in September; thereafter an extraordinarily strong demand for Council drafts on India set in which has been maintained till the present date. The stability of our exchange, indeed, stands in marked contrast to the exchange troubles that have afflicted the belligerent countries in Europe including Great Britain herself.

5. On the other hand, if the difficulties of the opening months of the war have not been specifically repeated, the second year has brought its own perplexities. The very strength of exchange, though a healthy sign in itself, has proved a somewhat inconvenient problem, in view of the very large indirect remittances which, as I

* That is excluding notes in Government Reserve treasuries and at the headquarter offices of the Presidency Banks.

shall show more fully later, we have had to make by incurring military expenditure in India which is recoverable from the Home Government. Money market conditions, again, have become very stringent, and the situation has been aggravated by the depression of Government paper. We have found it necessary to place far more stringent restrictions upon expenditure, and also to restrict the borrowings of public bodies in India, and we ourselves are now shut off from fresh borrowing in the Home market. Thus, though in some respects we may have less to fear from the element of surprise than a year ago, we have settled down to a fuller realisation of the test of endurance which this prolonged war imposes on us.

6. We have moreover been badly treated by the monsoon. The last cold weather rains were unusually plentiful, and the outlook at the beginning of the year was promising. The south-west monsoon, however, arrived late, and was weak and unsteady in July and August, particularly in the north-west of India. A line drawn from Bombay to Delhi may be said roughly to have divided the area on the east, in which the rainfall was good or excessive, from that on the west on which it was deficient. Excessive rain produced serious, and sometimes disastrous, floods in Assam, where the hill section of the Assam-Bengal Railway was so badly damaged that it had to be closed for a time; in the Noakhali and Tipperah districts of Bengal; and in the Cawnpore and Lucknow tracts of the United Provinces. In the west, on the other hand, a continued shortage of rain threatened at one time to have very serious consequences. Fortunately opportune rainfall in September and October greatly improved the prospects of the important *rabi* crops in the Punjab, and changed the position considerably for the better elswhere, especially in Gujarat where there would otherwise have been famine.

This year's winter rains, again—long delayed and scanty—have proved very inadequate in Northern India, though what fell last month distinctly improved the previous situation.

The conditions described have of course materially affected the land revenue, and have involved a certain amount of outlay, to which I shall refer later, on the conveyance of fodder, and to some extent on direct relief. On the whole, however, the results, from

the financial standpoint, have been much less serious than at one time seemed probable. A splendid wheat crop was harvested at the beginning of the year, and there was a satisfactory outturn of sugarcane and cotton. The jute crop, on the other hand, showed a decrease of some three million bales. As regards the crops at present on the ground, the wheat over a large area has suffered from want of rain; the cotton area and outturn are estimated at some 30 per cent. below those of last year; the prospects of the oil-seed crop and sugarcane are fair; and the season has on the whole been favourable for the rice crop, except where it has suffered from floods.

7. The depressing effects of the war on the foreign trade of India of course continue, and scarcity and dearness of freight add to the effects produced by the closure of ordinary trade channels and by special restrictions which have been necessary for military and public purposes. As an instance of the way in which freight has risen in the course of the war, and of the diversion of merchant shipping to military and naval purposes, I may mention that recent information shows that jute freights from Calcutta to Dundee are eight times what they were before the war began, while in the case of light seeds from Bombay to Marseilles the increase is nine-fold. These specimen figures will give some idea of the extent to which shortage and costliness of freight have hampered trade operations.

There is no need to go into detail in regard to the various special restrictions which have been placed on exports and imports in the course of the war, but speaking generally such control has become much closer during the current year. The general policy throughout has been (*a*) to restrict the trade in foodstuffs and articles capable of being turned to warlike uses in the case of countries whence they can pass to the enemy; (*b*) to stimulate the export of a few articles to the United Kingdom and allied countries, or countries which are making munitions for the allies; and (*c*) to restrict the export of a very few articles owing to their being needed in India.

8. The combined operation of these causes, together with the stoppage of trade from and to enemy countries, has naturally resulted in the contractions of the volume of our sea-borne trade.

In the year 1914-15, two-thirds of which was under war conditions, the total trade of India amounted to 354 crores (£236 million) against 491 crores (£327 million) in 1913-14, there having been a decrease, in respect of private merchandise, of 25 per cent. under imports and 27 per cent. under exports. Taking the first nine months of the current official year, the exports of private merchandise are much the same at in the corresponding period of 1914-15 (142 crores against 141), while imports are about 12 crores less (97 against 109), the advantage that 1914-15 obtains owing to its including 4 months of peace having been largely counterbalanced by the great dislocation in trade in September and October which followed the exploits of the "Emden." While our trade is considerably diminished with most countries, and has of course completely stopped with enemy nations and with Belgium, there has been some compensation in the shape of larger exports to the United Kingdom. In the first nine months of the current year these—in the case of the more important articles—exceeded the figure of the corresponding period of 1913-14 by 9 crores.

9. On the export side the volume of trade has expanded in some directions under the demand for our tea, hides and skins, raw jute and jute and cotton manufactures—shipment of these articles taken together, having increased, as compared with the corresponding nine months of 1914-15, by 15¾ crores. Exports of tea, gunny bags and cloth have in fact reached a record figure. The prices of all these commodities have improved: those of jute in particular have largely recovered from the depression to which I referred in paragraph 14 of my last year's speech; raw jute standing a few days ago at Rs. 52·8 per bale of 400 lbs. against Rs. 37·8 on the corresponding date last year. Cotton prices too have risen, the last quotation per candy (784 lbs.) of *oomras* at Bombay being Rs. 254 against Rs. 157 on the corresponding date in 1915, and Rs. 222 before the war broke out. This recovery in price, and the requirements of Japan, which has taken over one million cwt. more than in the corresponding period of 1914-15, have helped to counteract to some extent the loss of the Continental markets to which Indian cotton is in normal times ordinarily shipped: but the contraction in the exports of this staple is nevertheless over 11 crores. Exports of seeds, too, have fallen off considerably. I shall refer to

wheat exports and prices towards the end of my speech, in connection with the Wheat Scheme, but I may mention here that the exports of wheat have been about 650,000 tons, which is approximately the same as in the corresponding period of 1914-15, though a great deal less than the exports of the year preceding (about 1,100,000 tons). This year the transactions would of course have been much larger than they were but for the fact that the Government, in the interest of Indian consumers, found it necessary to put special restrictions upon export.

10. On the import side our trade for the current financial year remains much below the level reached before the war, and so far shows little recovery from the sudden drop which occurred at the outbreak of hostilities; and this of course has had a very prejudicial effect on our customs revenue. I shall refer later on to the particular Tariff heads most affected.

I now pass on to the task of laying before the Council our estimates for the present and the coming year.

Forecast of financial conditions in 1915-16 and 1916-17.

Revised Estimate of Revenue and Expenditure for 1915-16.

11. The general position is brought out in the following table*, which compares the current year's Budget and the Revised Estimate now put forward :—

[In millions of pounds.]

	Budget, 1915-16.			Revised, 1915-16.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue	49·650	30·750	80·400	51·868	30·638	82·506
Expenditure	52·607	31·828	84·435	53·968	31·296	85·264
Deficit(—)	—2·957	—1·078	—4·035	—2·100	— ·658	—2·758

* But see adjustment referred to at the close of paragraph 17 and the final table in paragraph 61.

Revenue—Imperial.

12. We budgetted this year for a total Imperial revenue of about £49·6 million. The Revised Estimate shows £51·8 million, or an increase of about £2·2 million.

This is due entirely to an increase of £2·3 million under the net receipts from State Railways, *i.e.*, gross receipts, less working expenses and portion of surplus profits paid to companies. In the current year's Budget we estimated the gross receipts at £35·3 million and the net at £14·9 million—against £35·6 million and £15·2 million the corresponding figures taken in the Revised Estimate for 1914-15, and £37·5 million and £17·5 million the respective figures for 1913-14. We had to estimate with caution in view of the altered state of things brought about by the war, remembering that the first four months of 1914-15 were under peace conditions. Fortunately the railways have done considerably better than we expected: the gross receipts are now taken at £37·7 million, and the net at £17·2 million. The improvement is attributable partly to more active internal trade and partly to coal which would usually have been sea-borne being diverted to railway routes in consequence of the shortage of tonnage.

13. There is a net decrease of about £100,000 under the remaining heads of revenue, produced mainly by a falling off under Customs and the Imperial share of Land Revenue, counter balanced by increase under some other heads.

(1) The Land Revenue deterioration (£220,000) is accounted for by the unsatisfactory character of the south-west monsoon in various parts of the country, to which I have already alluded especially in the United Provinces, the Punjab, and Bombay *quâ* Gujarat and Sind. The position would, of course, have been much more serious but for the late rains which finally arrived in Gujarat and elsewhere.

(2) Under Customs the decline of Revenue—mainly due to war conditions, including scarcity of shipping and heavy freights—has been larger by £310,000 than was anticipated in the Budget. The most important shortages anticipated are in respect of rice (export

duty), cotton manufactures, metals and manufactures of metals, and petroleum, while we get some rise in sugar and manufactured articles.

(3) On the other hand two Imperial heads—Posts and Telegraphs, and Opium—show a satisfactory improvement, totalling £270,000. Under Salt, too, there is a rise of £150,000; but this is mainly due to speculative clearances made in the last few weeks in the expectation of an enhancement of duty. There is also, turning to heads which are largely Provincial, an improvement aggregating £210,000 in the Imperial share of Stamps and Income Tax, which is to some extent counterbalanced by a falling off of £70,000 under the Imperial share of Excise, the revenue from which is readily depressed by adverse trade and seasonal conditions.

These, however, are little more than the normal variations between estimates and actuals or semi-actuals to which we are accustomed in an ordinary year.

(4) The assignments of Imperial revenue to Local Governments have increased by £130,000, owing chiefly to the payment to the Government of Bihar and Orissa of a contribution promised to it to meet the initial outlay on the High Court buildings at Bankipur.

(5) The outstanding feature of the revenue history of the period is thus the excellent return from Railways, in spite of conditions which at the outset appeared adverse. As I shall show shortly, the expenditure side presents as striking a feature in the excess under military expenditure, and these two items may be noted as constituting the only really important departures from the estimates we made in forecasting, twelve months ago, the prospects of an unprecedentedly doubtful year.

Expenditure—Imperial.

14. We budgetted for a total Imperial expenditure of £52·6 million, which has now to be raised to £53·9 million. This increase is entirely due to larger outlay on Military Services, amounting in all to £1·6 million. In the Budget we took the total outlay under

this head at £21·4 million, against £21·8 million in the Revised Estimate for 1914-15, the decrease being due mainly to cutting down of all avoidable expenditure with reference to the financial situation. I may explain that the figures I am now handling include the contribution made by India towards the war by her defrayal of the normal charges in connection with troops she has sent outside her borders, but they do not of course take into account expenditure which we incur out here merely on behalf of His Majesty's Government—in regard to such matters for instance as the supply of munitions and war material—and which we recover from them.

The large increase over our Budget anticipation is due mainly to the following causes:—

(1) Revised arrangements with His Majesty's Government in regard to the practical application of the general formula that India should make no saving by war conditions. The sea transport charges, for instance, which we have to incur on our own account, are at present very small, owing to the cessation of normal drafts and reliefs of British troops, and in the Budget we considered ourselves entitled to take this as a legitimate saving. After further discussion, however, it has been decided that we ought to pay the same charge as if normal conditions have prevailed; and including retrospective application of this principle to the war period of 1914-15, we have had to make an extra payment on this account of about £540,000.

(2) It has similarly been decided that although the Territorial troops who have been sent out to us in exchange for regular British troops on the Indian establishment were at first less in number than the troops they have replaced, we ought to pay the same amount as if we had had our normal establishment of regulars all along; and adding food charges to pay and allowances, this decision results in an extra cost of about £400,000.

(3) The military operations we have had to undertake on the North-West Frontier have involved an additional cost of about £260,000, to which must be added another £90,000 in respect of operations at Aden.

(4) We shall also have had to spend about £260,000 more for various special measures connected with the internal security of the country and possible eventualities on the frontier.

Taking *net* military outlay, *i.e.*, gross expenditure less receipts, this now stands at £21·8 million against £20·2 million taken in the Budget.

15. As regards the civil heads, there is an excess of about £150,000 under furlough allowances, due to a partial relaxation of the restrictions on leave which were imposed at the beginning of the war. On the other hand, there is a saving of £120,000 on the interest payable on capital deposited by Railway Companies resulting from a curtailment of their intended borrowings.

The other items on the expenditure side reflect the results of a stricter policy of retrenchment. The scope for retardation of expenditure is of course much less on the Imperial than the Provincial side, since the latter includes all the main heads of civil administration; and in both cases it had already been restricted by the reduced allotments which we made in the budget of the current year. The total saving on the non-military Imperial heads amounts, however, to as much as £260,000, so that, taking the military services into account, the increase on the expenditure side as a whole is £1·3 million, which falls short of the improvement in revenue by some £900,000.

Revenue and Expenditure—Provincial.

16. The Provincial revenue were taken in the Budget at £30¾ million, and expenditure at £31·8 million, leaving a deficit of over £1 million to be met by drawings on the Provincial balances. The figures now are—revenue £30·638 million, expenditure £31·296 million, deficit £658,000. Like ourselves, the Provincial Governments have suffered in respect of their Land Revenue and Excise, their total loss under these heads, as compared with Budget anticipation, being about £380,000. There has also been a falling off of £120,000 in the Forest revenue—of which nearly £80,000 occurs in Burma and is due to shortage of

freight and reduced demand for timber occasioned by the war. On the other hand, the Provinces share our fortune in having had better returns—to the extent of £215,000—under Stamps and Income Tax.

The reduction of expenditure, amounting in all to some £500,000 occurs under Civil Works, Education and Land Revenue. I must in this connection convey our appreciative acknowledgment of the loyal and thorough way in which the Local Governments have responded to our call for retrenchment both as regards 1915-16 and 1916-17, with the result, in the case of the present year, that though their original Budget grants were restricted at the outset, and their revenues have not quite come up to expectations, the Provinces are now expected to close the year with an aggregate deficit of some £400,000 less than their Budgets allowed for.

General Results—Imperial and Provincial.

17. The aggregate figures of Imperial and Provincial revenue and expenditure are brought out in the statement in paragraph 11, and I need only emphasise the following points:—

(1) The revenue is £2,100,000 more than we anticipated in the Budget, there being an increase of £2·2 million under Imperial, and a decrease of £100,000 under Provincial.

(2) The expenditure is £0·8 million more than we anticipated. There has been a saving of some £500,000 under Provincial, but an increase of £1·3 million under Imperial.

(3) Consequently the Imperial deficit is reduced from £3 million to £2·1 million, the Provincial from £1 million to £0·6 million, and the aggregate from £4 million to £2·7 million.

But as I shall explain later on (paragraph 60), our Budget proposals for the coming year will react on our revenue of 1915-16 to the extent of an addition thereto of about £110,000, so that the Imperial deficit becomes £2 million, or more exactly £1,986,000.

Revised estimate, 1915-16. Ways and Means position.

18. I now turn to the ways and means arrangements of the current year. Our Budget programme contemplated the continuance of the temporary loan of £7 million taken from the Gold Standard Reserve in the earlier months of the war and the renewal of the temporary debt, also amounting to £7 million, which had been raised by the Secretary of State in 1914-15 in the form of short-term India bills. Apart from these transactions, our Budget expectations as to the outlay to be financed and the resources by which it was to be covered were as follows:—

(In millions of pounds.)

Outlay.		*Resources.*	
Imperial deficit	3·0	From balances	5·0
Provincial deficit	1·0	Rupee borrowing	3·0
Capital outlay—		Fresh sterling borrowing	6·5
Railways	8·0	Famine Insurance and miscellaneous items	0·1
Irrigation	1·1		
Delhi	0·3		
Discharge of debt (India bonds and Indian Midland Railway debentures)	1·0		
Unfunded debt	0·2		
Total	14·6	Total	14·6

19. The opening balance of the year (in India and England together) was estimated at £21·4 million and the closing balance at £16·4 million.

The actual opening balance has, however, turned out to be £22·7 million. This is mainly accounted for by the fact that the Imperial deficit for 1914-15, which we had taken at £2·8 million, proved to be £1 million less, owing mainly to unexpectedly better receipts under Railways and heavy clearances of Salt towards the close of the year. There was also some further lapse under capital expenditure.

20. The figures in paragraph 18 will now stand as follows:—

(In millions of pounds.)

Outlay.		*Resources.*	
Imperial deficit (*vide* end of para. 17)	2·0	From balances	5·0
Provincial deficit ..	0·6	Rupee borrowing	3·3
Capital outlay—		Sterling borrowing ..	3·1
Railways	4·9	Unfunded debt	0·7
Irrigation	0·9	Special war receipts ..	1·7
Delhi	0·3		
Discharge of Debt ..	4·0	Total ..	13·8
Famine insurance and miscellaneous items..	1·1		
Total ..	13·8		

21. As regards outlay, I have already explained the decrease in the Imperial and Provincial deficits. The Railway programme was reduced by some £250,000 almost at the outset in consequence of pressure from the Treasury at home against undertaking new works. The remaining falling off under this head as compared with Budget anticipations is due to difficulties in obtaining Railway material, etc., from home and the economies enjoined with reference to the existing financial situation. There is also a minor saving under the Irrigation programme, and a slight excess, which will be explained later on, in the Delhi expenditure.

The various items that make up the Famine Insurance and Miscellaneous head, instead of almost counterbalancing one another as was anticipated in the Budget, have, on the whole, involved a substantial net outlay, owing mainly to heavier withdrawals of deposits and advances for our troops in the field, and also transactions connected with Council Bills. This head is thus transferred to the outlay side, while on the other hand the entry 'Unfunded Debt' is now expected to yield us a net receipt, and is transferred to the resources side of the account just given.

Lastly we have applied £3 million of the savings available under the outlay side of our original programme to the reduction by that

amount of the £7 million which we temporarily borrowed from the Gold Standard Reserve in 1914-15; and as the Secretary of State's Council drawings have enabled him to discharge this liability at home, the Reserve is thus in a stronger position, actually as well as potentially, in the event of any future weakening in exchange. It will be noticed that this sum of £3 million corrresponds roughly to the amount by which, in the special circumstances of the year, we have had to curtail the sum originally destined for Railway capital expenditure, so that that lapse may be regarded as having been employed in the next best way—that of strengthening our general position for the remainder of the war.

22. As regards resources, the increase of £300,000 as compared with the Budget estimate under rupee borrowing is due to the 50 lakhs received from the special Post Office Section of the loan of 1915 to which I shall refer in greater detail later on. On the other hand the net sterling borrowing has fallen from £6·5 to £3·1 million since, in present circumstances, the Secretary of State has only found it possible to raise £3·4 million out of the £6·5 million of fresh sterling borrowing which the Budget calculations took credit for, while he has had to discharge some £300,000 of Railway debentures which he had originally intended to renew.

Under Unfunded Debt, in view of the heavy withdrawals from postal savings banks in 1914-15, we assumed in the Budget, as a matter of precaution, that there would be further withdrawals amounting to £1 million in the current year, which would, however, be largely counterbalanced by Provident Fund and other deposits. The anticipation of heavy withdrawals has happily not been realized. These amount to £170,000 only, of which £120,000 has gone into the Post Office Section of the new loan. Thus the Unfunded Debt head has yielded receipts amounting (after including the large subscriptions to Provident Funds managed by Government and the accrual of fresh interest on savings bank accounts) to £700,000, instead of a net outlay of £200,000 as anticipated in the Budget.

We have also obtained certain special receipts arising from war conditions which we are temporarily carrying in our balances. These include £850,000 from the liquidation of hostile firms, and

about £700,000 obtained from the employment of captured enemy vessels, as well as a balance on our wheat operations to which I shall refer later, and which we are holding in suspense until the wheat scheme is finally closed.

The transactions above described bring us to a closing balance of £17·7 million in India and England, exclusive of the amount held in the balance of the Home Treasury on account of the Gold Standard Reserve.

Budget Estimate of Revenue and Expenditure for 1916-17 on present basis of taxation.

23. The following table brings out, on the present basis of taxation, our Budget anticipations for 1916-17, as compared with the Revised Estimate for the current year.

[In millions of pounds.]

	Revised, 1915-16.			Budget, 1916-17.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue..	51·868	30·638	82·506	52·004	30·548	82·552
Expenditure	53·968	31·293	85 264	54·599	30·913	85·512
Deficit (—) ..	—2·100	—·658	—2·758	—2·595	—·365	—2·960

Revenue—Imperial.

24. Assuming a normal south-west monsoon in 1916, we take the Imperial revenue for 1916-17 at £52 million, or about £130,000 more than what we are now expecting in the current year.

The satisfactory results of the working of the Railways this year justify our assuming a considerably higher return than was considered safe a year ago, and we have put up both the gross receipts and the net revenue by more than £1⅔ million, as compared with the current year's budget. This head, however, is one under which it is specially necessary to take cautious estimates, since a relatively small percentage of error may lead to a difference in the aggregate sufficient to affect the financial position to a material extent. Even apart from the war and possible further trade

restrictions connected therewith, the outlook for 1916-17 is not wholly satisfactory in view of the unfavourable south-west monsoon of the current year and the unsatisfactory winter rains, and we think, after very careful examination, that it is not safe to count on a full repetition of the record railway revenue which we count on obtaining this year. Thus our estimates, for gross receipts (£37·2 million) and for net railway revenue (£16·6 million), are from five to six hundred thousand pounds below the Revised Estimate of the current year, or to be more exact, £610,000 in the case of net revenue.

On the other hand we expect an increase of more than £400,000 under opium. This is associated with a brisk demand in the Far East, which has led to an increase in the indents from the Straits Settlements and Hong Kong, whose Governments we supply direct, and has enabled us to raise the upset price of the opium which we sell by auction up to Rs. 1,800 a chest with effect from January last, so that we obtain the full benefit of the higher prices throughout 1916-17, as against a part only of the current year. Also, on a re-examination of the existing cost of production, we have somewhat enhanced the charge which we recover from Local Governments for opium supplied to them for excise purposes. We expect, too, a large increase in the demand for the export of opium to England for medical purposes, which has come into being from the shutting down of the Turkish market.

25. The variations under other heads are less important. In the Imperial share of Land Revenue we expect an improvement of £133,000 as compared with this year's yield, which has been reduced in some tracts by remissions and suspensions following the unsatisfactory monsoon. We allow too for a continued growth of revenue under Posts and Telegraphs, and for a reduction in the assignments of Imperial revenue to Local Governments owing to the absence of certain special contributions given in the current year. Interest receipts also show a substantial improvement owing to a larger investment in respect of the Paper Currency Reserve to which I shall refer at a later stage.

On the other hand, our Salt revenue is not likely to be again disturbed, as it has been for the last two years, by clearances

towards the close of the year with a view to the evasion of a threatened increase in the salt duty; so we cannot count in 1916-17 on the additional revenue obtained this year.

For Customs as a whole we are practically repeating the Revised Estimate of the current year. We allow for a possible fall in the demand for silver and in the imports of piece-goods, but also for the fact that a considerable improvement is expected under sugar in view of the new tariff valuations, which reflect the high prices arising from the war.

Expenditure—Imperial.

26. On the expenditure side we have to provide for about £600,000 more than in the current year owing largely to increased provision for Postal and Telegraph and Military expenditure amounting to about £280,000 and £150,000 respectively. In the former case the increase is mainly due to the necessity for replenishment of stores, stocks having been depleted in the current year.

Under Interest on Debt, there is comparatively little change. As each new rupee loan is raised the interest charges increase but on the other hand we shall avoid next year a considerable payment of interest to the Gold Standard Reserve through the discharge of £3 million of the temporary loan which we took from it in 1914-15, and there will also be some saving, which I shall, explain later on, in respect of sterling India Bills. There will however, be some increase in the interest on capital deposited by Railway companies, as a whole year's interest payment will fall due upon their borrowings (through the Secretary of State) in the current year.

27. We estimate the net expenditure on military services at £22 million, against £21·8 million in the Revised Estimate for the current year. We shall be relieved in 1916-17 of certain arrear charges which we had to meet this year—*vide* paragraph 14 above. But in view of sudden military requirements which are likely to arise in a time of war, such as contributed to the large excess over our Budget Estimate in the current year, we think it only prudent to provide for some moderate reserve to meet such unexpected and minor contingencies.

I may mention here that, speaking very roughly—for the actual readjustment of charges in respect of the many units involved is an exceedingly complicated matter, and calculations are liable to further disturbance by changes in the strength and composition of the expeditionary forces and fighting outside India—our contribution to His Majesty's Government in respect of the cost of the troops we have furnished for fighting the battles of the King-Emperor outside his Indian dominions will amount to about £11 million from the commencement of the war up to the 31st March 1916, and may be provisionally taken at £8 million for 1916-17. The amount is increasing with the additions which have from time to time been made to the contingents originally furnished by India. We have also during this period incurred a considerable outlay in India, which would not have come upon us but for the war.

28. Taking Imperial revenue and expenditure together, and still adhering to the present basis of taxation, our deficit for next year is likely to be £2·6 million, against £2·1 million estimated in present conditions for 1915-16, and £1·8 million which actually occurred in 1914-15, the first year of the war.

Revenue and Expenditure—Provincial.

29. The Provincial revenues are taken in the new Budget at £30·5 million, and the expenditure at £30·9 million, the deficit, to be met by drawings on Provincial balances, being thus restricted to about £400,000.

A small deterioration of £90,000 under revenue, as compared with the Revised Estimate, is due to non-recurrence of the special assignments of Imperial revenue mentioned in paragraph ·13 partly counterbalanced by some expected recovery under the Land Revenue head following the depression of the current year. The further curtailment of expenditure amounts to about £400,000, this being effected by retrenchment in public works outlay. With the further prolongation of the war, economy in every direction is imperative, and the Local Governments, as I have already said, have co-operated most cordially and effectively in this policy.

30. It will, however, be seen from the following statement, which brings together the Provincial outlay under the heads

Education, Medical and Civil Works for the last few years, that the retrenchments which have been made under Education and Medical are not in any way of a sweeping character. The Medical head of course includes sanitation outlay.

[In thousands of pounds]

Year.	Education.	Medical.	Civil Works.
1911-12	1,963	1,088	4,619
1912-13	2,490	1,142	4,936
1913-14	3,056	1,199	5,950
1914-15	3,162	1,362	6,128
1915-16 (Budget)	3,270	1,299	4,892
1915-16 (Revised)	3,064	1,351	4,586
1916-17 (Budget)	3,137	1,318	3,945

It will thus be observed that the Education and Medical expenditure is still on a somewhat higher level than in the pre-war year, 1913-14, and, as regards Education, much above the outlay in the years 1911-13. There has been a very considerable retrenchment under Civil Works as is only natural, since this head works as a regulator of Provincial finance, enabling expansion of expenditure when times are good and reduction when they are bad.

General Results—Imperial and Provincial.

31. Reverting to the table in paragraph 23, we estimate that on the present basis of taxation, the total revenue, Imperial and Provincial, for 1916-17 will be £82·5 million and the total expenditure £85·5 million, resulting in an Imperial deficit of about £2·6 million, and a Provincial deficit of about £400,000. The latter, as I have said, will be met by drawing on the balances at the credit of Local Governments. We have now to consider how the Imperial deficit is to be faced.

Additional Taxation Proposals.

32. In dealing with the Budget for the current year we determined, with the approval of the Secretary of State, not to impose any additional taxation with reference to the large deficit

then anticipated for 1915-16 and that of 1914-15. Though assuming continuance of the war during 1915-16, we were not at that time warranted in anticipating its long duration thereafter, and we therefore found our requirements for the time being by temporary and exceptional measures. We renewed temporary borrowings to the extent of £7 million which we had made from the Gold Standard Reserve in 1914-15, and the Secretary of State did the same in regard to short-term India bills to a like amount which he had raised in London. It was also proposed that the Secretary of State should raise about £6½ million by fresh borrowing at home while we were to issue a rupee loan of £3 million in this country. Even so, however, we had to reduce our programme of Railway and other capital expenditure from about £14 million, the sum taken in the Budget for 1914-15, to £9·4 million. Circumstances are now altogether different. We must assume that the war will continue for yet another year, and, it may be, longer. The Secretary of State has been unable, owing to the financial situation at home, to raise the full amount of the fresh borrowing in London, contemplated for this year, and it has become our evident duty to provide for our own requirements without outside assistance, while the supplying capacity of the Indian money market is limited. We have also to recollect that the termination of the war, when it comes, will leave us with heavy financial demands upon us. We shall still, in all probability, have a large amount of the temporary debt to pay off, and must also prepare for the liquidation of the rupee loan raised this year which have to be repaid by 1923. We shall likewise have to surrender nearly £2 million which we shall have received in connection with the liquidation of hostile firms and the employment of captured enemy vessels and are using temporarily to meet our own requirements. On the revenue side, again, we must recognise that the experiences and lessons of the war must also add in some directions to our permanent military charges; and, lastly, it is desirable that we should be in a position, when peace returns, or as soon after as may be, to provide further funds for such beneficent purposes as the improvement of education and sanitation.

In paragraph 54 of my speech introducing the Financial Statement for 1915-16, I said that the Government would not hesitate to

resort to increased taxation to meet a deficiency in revenue which promised to be of a more or less abiding character. That contingency has now to be faced. The war continues, and we cannot go on, year after year, with uncovered deficits. We consider it essential in the present uncertain outlook to increase our revenue resources in order to make good the anticipated Imperial deficit of the coming year and also to supply a substantial surplus. I now proceed to indicate the methods by which, with the approval of His Majesty's Government, we propose to effect this.

33. In the first place we propose to raise a sum of about £2·1 million by new and enhanced customs duties in the manner which I now proceed to explain:—

Our general import tariff has been at the rate of 5 per cent. *ad valorem* since 1894. We now propose, save in the case of sugar, to raise it to 7½ per cent. *ad valorem*, and we hope thereby to get an increase of revenue of about £420,000, excluding the duty on metals which I deal with later. In this, as in other cases, I have, in calculating enhanced receipts, made allowance for decrease in consumption following the higher rates.

In the case of sugar, in view of the large imports of this article and India's facilities for internal supply, we consider that we shall not be inflicting any real hardship on the consumer by fixing the import duty at 10 per cent. by which we hope to raise an extra £400,000.

34. Next we propose a material curtailment of the free list. The present list is based partly on the existing tariff law and partly on executive concessions, with the result that revenue is being unnecessarily surrendered, and the increasing range of exemptions encourages applications for still further concessions. We propose hereafter to confine the statutory free list to the following items:—

First.—Gold coin and bullion; and current Indian silver, nickel, bronze and copper coin.

Second.—Certain essential materials—raw hides and skins, raw cotton, raw wool and paper-making materials.

Third.—Certain agricultural requisites—machines and implements for husbandry, dairy appliances, and manures, including certain chemical manures.

Fourth.—Certain articles, the exemption of which follows logically from our practice of levying an excise on cotton goods and beer, namely, cotton yarns and cotton thread, cotton spinning and weaving machinery, certain stores and articles used in the manufacture of cotton goods, and hops.

Fifth.—A few specific articles, the exemption of which is either (*a*) supported by the practice of most countries—animals, works of art devoted to public purposes, books, natural science specimens, uniforms of public servants and military officers, and arms forming part of their equipment; or (*b*) justified by their special importance in Indian conditions—quinine and anti-plague serum.

We have further included in the statutory free list the conditional exemption hitherto granted by executive instructions to salt imported for manufacturing purposes; and also the exemptions in favour of oil-seeds imported by sea from a Native State, and in regard to the professional equipment imported by passengers, trade catalogues and circulars imported by post, and second-hand gunny bags.

35. The following articles now on the free list will hereafter pay duty at 2½ per cent. *ad valorem*, which will still leave them 5 per cent. below the general tariff rate:—

Grain and pulse; tea chests and lead sheets used in their manufacture, and tea racks; firewood; printing and lithographing material; machinery other than the cotton spinning and weaving machinery above indicated; railway material, including telegraphic apparatus imported for railways; and ships. Coal, coke and fuel will be taxed at a quantitative rate of 8 annas per ton, which is roughly equivalent to 2½ per cent. *ad valorem*.

While taxing grain and pulse at 2½ per cent. in ordinary circumstances, the Government will be prepared, when necessary, to consider the question of exempting them by executive order in famine years.

Railway material imported by railways worked by the State is, and will remain, free under section 20 of the Sea Customs Act, as Government stores. Railway material for other railways, including those owned by the State but leased to Companies, will be taxed at 2½ per cent. The taxation of this latter class of railway material follows logically on the proposed equivalent taxation of machinery and ships, these three groups of imports having always been equally treated.

36. The remaining articles now on the free list, which have got on to it more or less accidentally, and in regard to which there is no reason either for complete exemption or specially favourable terms, will be taxed at 7½ per cent. under the general tariff rate. These are fresh fruits and vegetables, fish maws, bamboos, bristles and fibres, horn, raw jute, oil cakes, plants, precious stones and pearls, gum olibanum, motor cars for goods, and earth, common clay and sand.

37. The above modifications of the existing free list are estimated to give us £160,000.

38. The duty on iron and steel, which is now one per cent. *ad-valorem*, will be raised to 2½ per cent.; and that on other metals, which is now 5 per cent., will go up to 7½ per cent., following the increase in the general rate on imports. These increases will yield about £80,000.

39. I now come to articles which are subject to special rates of duty under the existing tariff. We propose, as I shall explain directly, to enhance the existing rates in the case of arms, liquors, tobacco and silver manufactures. I shall then briefly refer to some articles on which we propose to leave the existing tariff rates untouched, and finally pass on to two important additions to our list of dutiable exports.

40. As regards arms and ammunition, the effect of the present tariff is, generally speaking, that these are ultimately taxed at a rate of 10 per cent. *ad valorem*. We propose to double this, the additional revenue expected being some £20,000.

41. The taxation of liquors involves considerable complications, so I will deal with the matter class by class—

(1) The duty on ale, beer, porter and cider is now 3 annas per gallon against 8*d.* per gallon in England. We propose to raise this to 4½ annas, and, in accordance with the usual practice, to make a similar increase in the excise duty on locally manufactured beer.

(2) The rates on spirits will be recast as follows, and the rate now prescribed for potable spirit will, again in accordance with previous practice, apply to spirit of the same description manufactured in India and technically known as "foreign spirit."

(*a*) Perfumed spirit, per liquid gallon Rs. 18-12.

(*b*) Liqueurs, cordials, mixtures and other preparations containing spirit—(1) if entered in such a manner as to indicate that the strength is not to be tested, Rs. 14-10 per liquid gallon; (2) if tested, Rs. 11-4 per proof gallon.

(*c*) Spirit which has been rendered effectually and permanently unfit for human consumption, 7½ per cent. *ad valorem*.

(*d*) Spirit, other sorts, per proof gallon Rs. 11-4.

(3) In explanation of these proposals I may observe that:—

(*a*) The rate on potable spirit, which is of course much the most important item, is to be raised from Rs. 9-6 to Rs. 11-4 per proof gallon so as to bring the Indian rate of duty to the level of the English rate, which is approximately 15 shillings per proof gallon.

(*b*) The preferential rate of Rs. 7-13 per proof gallon which was accorded by the tariff of 1910 to spirit contained in drugs, medicines or chemicals is now to be withdrawn. This preferential rate evoked protests from manufacturing chemists in India, who had to pay for imported spirit required by them for the local manufacture of

drugs at the rate applicable to potable spirit, and were therefore placed at a disadvantage compared with manufacturing chemists outside India. To remove this disability administrative arrangements have been in force since 1910 under which Indian manufacturing chemists have been able to obtain spirit at the rate of Rs. 7-13 per proof gallon. We propose to adjust these difficulties, and at the same time to obtain a larger revenue, by taxing the spirit now in question at the same rate as potable spirit.

(c) Similarly, administrative difficulties have arisen in connection with the treatment prescribed in 1910 for the assessment of liqueurs, cordials and perfumed spirit and toilet preparations. The proposals now put forward follow closely the procedure adopted in England in the treatment of these spirituous preparations. A higher liquid gallon rate, *viz.*, Rs. 18-12, corresponding to the English rate of £1·5, is proposed for perfumed spirit; and a somewhat lower liquid gallon rate is proposed for all spirit not tested, other than perfumed spirit. The present position is that perfumed spirit pays Rs. 13 per liquid gallon, while liqueurs, etc., pay at the same rate, and without any statutory option of test with reference to proof strength, an omission which weighs unduly on the weaker liqueurs.

(4) The duty on champagne and sparkling wines now stands at Rs. 3-12 per gallon, which it is proposed to raise to Rs. 4-6, while the duty on still wines will be increased from Re. 1-8 to Re. 1-12 per gallon. The imports of these articles are on the decline, and it is thought that a higher rate would not be fiscally productive. The increase we are now making is, moreover, proportionately nearly the same as that which we propose under spirits.

(5) We estimate that we shall get about £130,000 from the above proposals, inclusive of £20,000 from the excise on beer and spirits.

42. The present rates of duty on tobacco, cigars and cigarettes are as follows :—

	Rs.	a.	p.	
On unmanufactured tobacco.. ..	1	0	0	per lb.
On cigars	1	10	0	„
On cigarettes weighing 3 lbs. or more per 1,000	1	4	0	„
On cigarettes of less weight.. ..	3	2	0	per 1,000
On manufactured tobacco, other sorts	1	2	0	per lb.

43. (1) We leave the rate on unmanufactured tobacco unaltered, as the present duty is approximately 100 per cent. *ad valorem*.

(2) The quantitative rate on cigars and cigarettes is to be replaced by an *ad valorem* rate of 50 per cent. In the case of cigars this rate may be taken as equivalent to an increase of about 30 per cent on the present quantitative rate. As regards cigarettes, the aggregate duty collections now represent approximately 30 per cent. of value ; but the present quantitative rate presses heavily on the very cheap brands, invoiced at Rs. 6-14-0 a thousand, which form the bulk of the imports. The duty represents, in their case, 45 per cent. of value, while in the case of a large number of the better brands of cigarettes, particularly those imported from Egypt, the proportion of duty to value is considerably less, running between 9 and 35 per cent. A certain amount of inconvenience and loss is also caused to importers by the necessity of weighing the cigarettes to ascertain the duty leviable at the quantitative rates. The substitution of an *ad valorem* rate will thus have the double effect of drawing some additional revenue from the better class of cigarettes without adding materially to the burden on the cheaper class, and of removing the practical difficulties in applying the present quantitative rates.

(3) We proposed to raise the rate on manufactured tobacco, other sorts, from Re. 1-2 to Re. 1-8 per lb., which will be roughly proportionate to the increase of duty in the case of cigars.

(4) We hope to get about £30,000 from these changes in connection with tobacco.

44. We do not propose any increase in the duty of 4 annas an ounce imposed on imported silver in 1910, which represents an *ad valorem* rate of some 15 or 16 per cent. In the case of silver manufactures, however, which at present come under the general tariff, we propose to make a change, to remove a disability under which Indian silversmiths labour. They have now to pay duty at 4 annas per ounce for the silver required for the manufacture of their goods, while silverware and silver thread imported into India only pay duty at the general rate. We now propose that where the importer can give the Collector of Customs proof as to the silver contents of an article made or partly made of silver, the duty on such silver contents shall be at the rate applicable to silver, namely, 4 annas per ounce, the residual value of the article being taxed at 7½ per cent. Where, however, no such proof is forthcoming, the whole duty will be at 15 per cent. *ad valorem*. Executive instructions will, however, issue exemption from this special tax articles which only contain an inconsiderable proportion of silver.

45. We are not modifying the duty of 1½ annas a gallon imposed on imported petroleum in 1910, which is equivalent to some 20 per cent. *ad valorem*. We also leave the export duty on rice unaltered. I shall refer presently to the case of salt.

46. The only other important item in the existing tariff on which I have not yet touched is cotton manufactures. For the last 20 years the position has been that cotton twists and yarns of all kinds are free of duty, while a duty at the rate of 3½ per cent. is imposed on woven goods of all kinds, whether imported or manufactured in Indian mills. We propose to leave the position here as it stands.

The Council will naturally ask why, at a time when fiscal necessities compel us to make a material enhancement of the tariff in nearly every other direction, we should leave cotton alone. Well the Government of India have not failed to represent their view that there should be a material increase in the cotton import duties, while the cotton excise, which has formed the subject of such widespread criticism in this country, should be left unenhanced, subject to the possibility of its being altogether

abolished when financial circumstances are more favourable. But His Majesty's Government, who have to consider the position from a wider standpoint, felt that the raising of this question at the present time would be most unfortunate, as it would provoke a revival of old controversies at a time when they specially desired to avoid all contentious questions both here and in England, and might prejudice the ultimate settlement of the larger issues raised by the war. His Majesty's Government feel that the fiscal relationship of all parts of the Empire as between one another and the rest of the world must be reconsidered after the war, and they desire to leave the question raised by the cotton duties to be considered then, in connection with the general fiscal policy which may be thought best for the Empire, and the share, military and financial, that has been taken by India in the present struggle. His Majesty's Government are aware of the great interest taken in this question in India and of the impossibilities of avoiding some reference to it when new taxation has to be raised, but they are confident that their decision is in the best interests of India and that premature discussion of this particular issue could only be harmful. We fully realise the force of these arguments at the present juncture, and consequently we are reluctantly compelled not to propose any modification in respect of the cotton duties.

47. Our final proposal connected with the tariff is the imposition of an export duty on two important staples, namely, tea and jute. Both these industries have been specially prosperous during the war, and in the case of jute I think there is already a considerable consensus of opinion that if the financial situation created by the war should necessitate heavy additional taxation, this is one of the first articles which might legitimately be taxed. The case of tea is hardly less strong, especially in view of the fact that, in spite of its largely industrial character, the tea business has for 30 years been exempted from income tax.

I may add that in the case of tea, we have a precedent for special taxation in the recent action of the Ceylon Government, which, after the war broke out, imposed an export duty of Re. 1½ per 100 lbs. We propose to follow this example and adopt the same rate, a measure which is estimated to produce some £300,000

of revenue in the coming year. Our proposals contemplate, however, the exemption of forward contracts entered into before the present date. We also propose to exempt tea waste.

48. Jute is an article which can well bear a special rate of export duty, not only because of the present prosperity of the trade, but in view of the monopoly which India has in this product. The only existing special taxation on jute is a small cess levied in Calcutta and Chittagong, the proceeds of which go to the Improvement Trust in the case of Calcutta, and the local Port Trust in the case of Chittagong. It was accepted, however, when these cesses were imposed, that they were not to prejudice any future claim of Government to tax jute for our Imperial purposes.

Our present proposal is to tax both the raw and the manufactured article. In the case of raw jute we contemplate a general rate of Rs. 2-4 per bale of 400 lbs., which is approximately equivalent, at present prices, to an *ad valorem* duty of 5 per cent. There are, however, certain classes of jute, known technically as "cuttings" and "rejections", which are of much smaller value, and we therefore propose a special rate of 10 annas per bale on cuttings and Re. 1-8 on rejections.

Manufactured jute falls under two main classes, known to the trade as sacking and hessians, respectively. We propose a duty of Rs. 10 per ton on sacking and Rs. 16 per ton on hessians—a rate which, in each case, corresponds approximately to the taxation, at 'raw jute' rates, of the material used in the production of the goods.

49. We propose, however, following the spirit of section 20 of the Sea Customs Act, to exempt from this duty manufactured jute which is exported under specific demand from His Majesty's Government, *i.e.*, in pursuance of War Office contracts.

Also, as in the case of tea, we propose to exempt forward contracts entered into before the present date, a concession which will appreciably diminish the revenue to be obtained from the new duty in the first year. We estimate this at about £580,000.

50. The tariff changes above indicated will apply to external trade by land, from which another £30,000 is expected, as well as

to that by sea. In the aggregate, they are estimated, as I have already stated, to bring in a total increased revenue of about 2·1 million. I shall during the present sitting, introduce a Bill embodying the legislation required, and I shall ask Your Excellency's permission to suspend the rules of business so as to admit of the immediate nomination of a Select Committee thereon and an instruction to them to report at a very early date. It will be readily understood that it is most essential to get the fiscal changes which we propose passed into law as soon as possible, and with effect from the present date, since otherwise there would be large clearances of goods to avoid the higher duties.

51. The next source from which we propose to derive increased revenue is Salt. Between 1888 and 1902 salt was, generally speaking, taxed at Rs. 2½ per maund. Then a cycle of prosperity permitted a gradual reduction of the duty to Rs. 2 per maund in 1903, to Re. 1½ in 1905, and to Re. 1 in 1907, at which figure it now stands. The maund on which this duty is calculated is a little more than 82 lbs.; consequently, the existing rate amounts to only about one-fifth of an anna per lb.

Enhancement of the salt tax has always been looked on as a reserve to be utilised when war or other financial calamities should come upon us, and in making the reductions of the tax which I have noted above our predecessors had in view the increase thus afforded in the potentialities of this reserve. It is only natural, therefore, that in the present situation we should turn to an increase in the salt duty. On the other hand, it has to be remembered that the duty is largely paid by the poorer classes; and that the increases proposed in our customs tariff will to some extent fall upon poor consumers. In the interests of the poor, therefore, we propose to make only a very small increase in the salt tax, *i.e.*, to increase it from Re. 1 to Re. 1¼ per maund. This rate will still be less than that levied only nine years ago, and the taxation will now amount to about ¼ anna per lb. We estimate the extra revenue obtainable from this increase in 1916-17 at £600,000.

It may interest the Council in this connection to be informed that Italy, too, derives a considerable amount of revenue from salt. This was put down in the Italian budget for 1914-15 at the

equivalent of £3·6 million, and the taxation has recently been raised so as to bring in another £800,000. Our salt revenue on the present basis of taxation is estimated at £3·4 million, and with the extra duty at £4 million. Italy, therefore, is raising rather more than we do from salt, and from a population which is about one-seventh of that of British India.

52. Here, too, it is necessary to apply the increase to imported and, generally speaking, to locally produced salt, with effect from the 1st March. The enhancement of salt duty will not require special legislation. It can be effected under the law by notification by the Governor General in Council.

Locally produced salt in Burma has hitherto been taxed at less than the general rate of duty, though the tendency has been gradually to work up to this. We shall consider later whether the present enhancement should not also involve a proportionate increase in the special Burma taxation.

53. I now come to Income Tax, in regard to which I may first note that this term now replaces the old designation 'Assessed Taxes' in heads VIII and 10 of our Revenue accounts, since there is at present no other tax to reckon with under these heads. The first general income tax for British India was enacted in the year 1860 and it may be noted that all incomes above Rs. 500 a year paid 4 per cent., or about 8 pies in the rupee, and that profits on land were assessed, except in the case of cultivators of land whose rent value was less than Rs. 600 per annum. This Act had a short life, but it was succeeded by various other income tax and license tax enactments, ending with the present Income Tax Act of 1886.

54. The main features of this Act are as follows. It exempts—

(*a*) Incomes derived from land assessed to land revenue and from agriculture.

(*b*) Incomes derived from property solely employed for religious or public charitable purposes.

(*c*) Salaries of officers and soldiers employed in a military capacity, when these do not exceed Rs. 500 a month or Rs. 6,000 a year.

(*d*) All incomes which would otherwise be taxable if these are less than Rs. 1,000 a year.

The last exemption originally stood at Rs. 500, but this limit was raised to Rs. 1,000 in 1903. With the exception of that change, the Act of 1886 has remained in force to this day.

The taxation arrangements which it authorises are as follows:—

Salaries and pensions are assessed at 4 pies in the rupee if between Rs. 1,000 and Rs. 1,999 per annum. If above that amount, they pay 5 pies in the rupee.

Other incomes, derived from sources outside profits of companies and interest on securities, if they are between Rs. 1,000 and Rs. 1,999, pay on a scale or fixed rates which varies from Rs. 28 to Rs. 42, and approximates roughly in its total effect, to a 4 pie rate. Incomes of Rs. 2,000 or upwards similarly derived pay at the 5 pie rate.

Profits of companies are uniformly assessed at 5 pies in the rupee. The same rate is levied upon interest on securities; but here the holder may get an exemption or a rebate at the 4 pie rate, as the case may be, if he can prove that his income from all sources is less than Rs. 1,000, or falls between Rs. 1,000 and Rs. 1,999.

55. Speaking generally, therefore, our normal income tax rate is 5 pies in the rupee, which is about equivalent to 6*d*. in the pound, and it may be noted that, when the Act was introduced, the English income-tax stood at 8*d*. in the pound.

Since then, as is well known, very great changes have been made in the English income tax: the principle of graduation has been introduced, the rates have been very much raised, and since 1910 there has been a super-tax which is now levied on incomes above £3,000. In 1914, just before the war—the super-tax apart—the rates of income tax ranged from 9*d*. to 1*s*. 3*d*. in the pound. These were doubled after the war, and in 1915 there was a further increase of 40 per cent. on the previously doubled rate, while the limit of exemption was reduced and the scale of previous abatements cut down. The English income tax, apart again from the

super-tax, may, therefore, now be said to run from 2*s.* 1*d.* to 3*s.* 6*d.* in the pound. The contrast afforded by India is thus very marked.

Now it is not necessary, or desirable, to propose any such heroic measures as those which have been forced upon Chancellors of the Exchequer in England; but our income-tax here is undoubtedly very low, and there will be general agreement, I think, that, at a time when it has become necessary to increase taxation materially, and to hit the poor in some measure by the raising of the salt tax, more money should be exacted from the incomes of the relatively well-to-do.

56. Our proposals for obtaining more money from the income-tax are as follows:—

(*a*) We propose to leave all existing exemptions untouched, and also to make no alteration in the taxation of persons whose incomes, official or private, are less than Rs. 5,000 per annum.

(*b*) In the case of incomes under Parts I and IV of Schedule II of the Act, *i.e.*, salaries and pensions, and incomes from the "other sources" mentioned above, which exceed the last-mentioned sum, we propose to enhance the tax in the following way:—

(1) Incomes from Rs. 5,000 to Rs. 9,999 will pay 6 pies in the rupee, or $7\frac{1}{2}d.$ per pound.

(2) Incomes from Rs. 10,000 to Rs. 24,999 will pay 9 pies in the rupee, or $11\frac{1}{4}d.$ in the pound.

(3) Incomes of Rs. 25,000 and upwards will pay 1 anna in the rupee, which is equivalent to 1*s.* 3*d.* in the pound.

(*c*) Profits of companies will be assessed at the 1 anna rate; but this will be subject to abatement, or exemption, to individual shareholders who can show that their total income is such as to warrant a lower rate of taxation or none at all. Thus a shareholder whose income is less than Rs. 1,000 per annum from all sources would obtain a refund of the entire tax previously recovered on his dividends; a man whose total income is Rs. 5,000 would obtain a refund of the amount recovered in excess of the 6 pie rate; and so on.

We also propose, following what we are advised to be the correct construction of the law as it stands at present, as well as the

actual practice in some provinces, to exempt altogether (as would be the case if it were a matter of an individual) the profits of companies which amount to less than Rs. 1,000.

(*d*) Interests on securities will be taxed similarly, *i.e.*, the initial rate will be 1 anna, but the holders can obtain refunds of the whole or of part of the sum recovered with reference to their actual income of all kinds.

57. The total number of income tax assessees in 1914-15, counting companies as persons, was about 332,000. Of these about 216,000 were assessed on incomes between Rs. 1,000 and Rs. 1,999, and 79,000 between Rs. 2,000 and Rs. 4,999. Consequently, no less than 295,000 of the present assessees will be unaffected by the new rates of taxation we propose, which will fall on the 37,000 who are relatively well-to-do. Of these, again, about 24,000, on incomes between Rs. 8,000 and Rs. 9,999, will only have their tax increased by 1 pie on the rupee.

58. We expect in all to get £900,000 from this increased taxation. Here again I shall introduce a Bill to-day making the required amendments in Act II of 1886. But in this case it will not be necessary, as in regard to salt and customs, to make the new taxation applicable before the 1st April 1916. Arrears of income tax not paid by that date, but recovered subsequently, will be assessed at the old rates. The new rates will apply to all income the tax on which has not actually become due till the 1st April.

I may add that we propose to restrict the amendments of the Income Tax Act to those which are necessary to carry out the new scheme of taxation I have outlined. There are other matters, no doubt, in respect of which the existing Act might suitably be amended or made clearer, but these can wait till a season of greater leisure.

59. Lastly, I may explain that under the terms of the existing financial settlements with the provinces, income tax is a divided head, and the additional revenue accruing from our proposals will thus be shared between Imperial and Provincial. But as this additional taxation is imposed solely for Imperial purposes, the amount which technically accrues to the provinces will be set-off by a counter adjustment from Provincial to Imperial under the head

'Transfer between Imperial and Provincial Revenues'. The same procedure was followed in 1910 in respect of the additional taxation then imposed under 'Stamps' and 'Excise.' A like adjustment will also be made on this occasion in respect of that portion of the additional duty on locally produced beer and 'foreign spirit' which will be credited to Provincial revenues under the terms of the settlements.

60. I now sum up the financial effect of the proposals above explained. We intend to get an additional revenue of—

(*a*) £2,150,000 from Customs and consequential changes in the excise duties on liquors.

(*b*) £600,000 by an enhancement of the duty on salt.

(*c*) £900,000 by an increase under Income Tax.

Or in all a little over £3·6 million as against an estimated Imperial deficit of £2·6 million. This leaves us with a surplus of £1,052,000 which, though somewhat less than we have aimed at in the years just preceding the war, will supply a useful and much needed source of strength against the contingencies which face us in the future.

The imposition of a portion of our proposed taxation from 1st March (*vide* paragraph 58) will also yield about £110,000 in the current year, thus diminishing (as I have already noted) the Imperial deficit for 1915-16 indicated in paragraph 17 to about £2 million.

61. Consequently the statement given in paragraph 23 must be taken as superseded by the revised statement below, which shows our revenue and expenditure position for 1915-16 and 1916-17 as determined by the taxation measures above expounded.

[In millions of pounds.]

	Revised, 1915-16.			Budget, 1916-17.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue	51·982	30·638	82·620	55·651	30·548	86·199
Expenditure	53·968	31·296	85·264	54·599	30·913	85·512
Surplus + or Deficit—	—1·986	—·658	—2·644	+1·052	—·365	+·687

Rupee borrowing.

62. Before I pass on to the general ways and means arrangements for the coming year, it will be desirable to make a few remarks on the subject of our rupee borrowing.

In paragraph 56 of my speech introducing the last Financial Statement I announced our intention of raising a loan of £3 million (4½ crores) in India in the current year, the time and the best method of borrowing being reserved for later consideration.

The internal conditions in India were generally favourable at the period of the year when we usually take into consideration the question of issuing a new loan. Trade was slack and money easy; the balances of the Presidency Banks stood at a high level; and, though there was little demand for rupee securities and the market was extremely sensitive, the floating supplies of paper were reported to be small and its price had been comparatively steady. The situation was, however, entirely changed by the announcement, on the 21st June last, of the flotation of a British war loan for an unlimited amount carrying interest at 4½ per cent., with valuable privileges to subscribers in respect to the conversion of holdings in the previous 3½ per cent. war loan, consols and annuities, into stock of the new war loan. This produced an immediate drop in the price of our 3½ per cent. paper, and it became clear that more favourable terms than we had previously contemplated would have to be offered if a loan of the amount announced in the Budget were to be successfully floated, while the increasing difficulties in raising further loans in London on behalf of India rendered it impossible to reduce the Indian borrowing.

The line of action to be followed in these conditions formed the subject of anxious deliberation on our part and, after discussion of the question at an informal conference which I held with the representatives of the three Presidency Banks, it was decided to fix the rate of interest at 4 per cent. and to offer at par a short term issue which would be redeemed after eight years in any case, while the Government reserved the right of redeeming it at any time after five. Political and financial circumstances rendered it most undesirable to take any risk of the loan proving a failure, and

accordingly it was arranged that the Presidency Banks should underwrite the entire loan, and should in any case subscribe for a minimum sum of Rs. 1½ crores, in return for a commission on 1 per cent. on the amount of the loan. The loan as thus settled was notified on the 28th July last and subscriptions were invited between the 2nd and 17th August, these being receivable at the head offices of the Presidency Banks and their branches, and at all places at which we have account offices, instead of as formerly at the presidency towns only. Considering the moderate amount of interest offered and the conditions prevalent, the loan was wholly successful, being oversubscribed by more than two crores.

63. We also initiated an important new departure in the direction of trying to bring the Government into more direct touch with small investors by issuing a supplementary section of the loan to be subscribed for through Post Offices. The loan proper was to be subscribed by the 17th August, but the Post Office section, into which subscriptions of any amount (in even hundreds of rupees) from Rs. 100 to Rs. 5,000 were receivable, remained open till the end of October, and all the amounts tendered through it were taken in full. Special arrangements were made for wide publication of the terms on which applications would be received through the Post Office, by notices and brief posters exhibited in post offices, treasuries, and district offices, and by advertisements inserted in newspapers, English and vernacular.

The total amount thus realised was about Rs. 50 lakhs, or £333,000, and of this amount only about 18 lakhs represented withdrawals from existing savings banks accounts (which so far gave us the advantage, in present circumstances, of transfer of liability from a call account to one which we need not liquidate for some years), while the remaining 32 lakhs was new money lodged with Government. Of the total, 21 lakhs was obtained from Europeans, 26 lakhs from Indians, and 3 lakhs from banks and public bodies. Rs. 6 lakhs represented individual applications not exceeding Rs. 500, while out of a total of some 4,250 applications over 500 were for the minimum amount possible, *viz.*, Rs. 100. It is also interesting to note that in all nearly three lakhs of rupees representing some 300 applications, came from Indian ladies. As

further evidence of the extent to which this section of the loan tapped sources which would otherwise not have been available, it may be mentioned that about 40 per cent. of the total was applied for through sub and branch post offices in the mofussil.

The total amount obtained may seem small, but I would remind the Council that 50 lakhs is a quarter of the total rupee loan issued so recently as 1911-12, and one-third of that which was issued in 1910-11. Considering the novelty of the experiment, the troubled times, and the innate conservatism of the bulk of the Indian people, I hold that this Post Office loan operation has been a marked success, and has justified us in making the procedure a permanent one. We shall also consider, in respect of future issues, the desirability of further simplifying methods so as to avoid some local difficulties and misapprehensions which this year's experiment brought to notice.

64. I now come to our borrowing programme for the next year. That must take place entirely in this country, since, as I have already indicated, we cannot, in the interests of the Empire, set foot on the borrowing market at home. The position of 3½ per cent. paper is also a very relevant factor in this connection. I referred last year with legitimate satisfaction to the strength of that paper, but since then it has fallen greatly. At the beginning of the present financial year its selling price was Rs. 92½. In December and January, however, it fell rapidly to the neighbourhood of Rs. 80; and in spite of some recovery subsequently, it has recently stood about eight points below the opening price of the year. That is, of course, a very serious matter for the holders of Government paper, and various suggestions have been made, in the press and otherwise, that we should assist them by the conversion of the whole of our 3½ per cent. debt, which at present stands at about £92 million, into a 4 per cent. security. This would involve a very considerable burden to the general taxpayer, which I am certainly not prepared to impose upon him. Nor can I admit that the Government can be held responsible for such unforeseen falls in securities, Government or other, as have taken place by reason of the war and the higher rates of interest which it has brought about. On the other hand, the Government cannot look

with indifference on a large depreciation of the price of the premier security of India, or ignore the grave difficulties which such depreciation, if unremedied, will place in the way of their own future borrowings, especially in the coming year.

65. Consequently, after very careful deliberation, and with the approval of the Secretary of State, we have decided to do something for the holders of our existing Government paper which will be in our own, that is in the public interests as well as theirs. In view of our ways and means requirements, and to strengthen our position generally, we consider that we should raise not less than £4 million in India next year, outside the amount which we may get from the Post Office section of our loan. To facilitate this we propose that subscriptions to our new loan should carry with them the privilege of converting an equivalent amount of 3½ per cent. paper on favourable terms, by which I mean terms that will be better than the arithmetical result of a comparison between 3½ per cent. interest and the higher rate which we shall have to pay for the new loan: *e.g.*, if our new loan is issued at 4 per cent., the conversion rate for 3½ per cent. paper will be higher than Rs. 87½. This privilege will also cover the conversion of our remaining 3 per cent. paper on terms proportionally equivalent to those fixed in respect of the 3½ per cents. Thus a subscriber of say one lakh of rupees to the new loan will thereby obtain the right, which we shall allow him to transfer, to obtain another lakh by the conversion, on such terms as may be decided on, of 3½ per cent. or 3 per cent. paper.

66. Further, we propose that this offer of limited conversion in 1916, conditional on subscription to a new loan, shall be repeated in 1917 and 1918 if we borrow in those years at a higher rate than 3½ per cent. Thus supposing the 1917 loan to be of that character, a subscriber thereto, or a purchaser of conversion rights attached to the loan, will be able to convert 3½ per cent. paper into debt of that year's issue, whatever its terms may be. I must explain, however, that the conversion rates will be fixed on each occasion with reference to the circumstances of the time and the character of each new loan, and I can hold out no hope that they will under any circumstances be more favourable hereafter—indeed they may

quite possibly be less so—than the terms we shall offer in 1916, when money conditions are specially stringent. I may explain also that conversion facilities will not be attached to any short-term borrowing, such as the loan we raised last year with a currency of 5 to 8 years only; and generally that the Government of India reserve full discretion as to the terms to be offered for future loans, and also as regards the conversion rights associated herewith.

67. We believe that these measures will confer a substantial degree of protection on the holders of our existing paper, and will be found well adapted to the particular conditions which this problem presents to us in India. The requirements of the Government of India are not such as to call for a vast scheme of unlimited conversion in a single year as was the case at home. The Indian markets could not find the money; and if they did find it, we could not employ it ourselves in India, or remit it to England without wrecking exchange. We feel too that in view of the comparative narrowness of the Indian money market in ordinary times, and the special stringency which exists at present, we should—if we confined the opportunity of conversion to a single year's issue—deprive many holders of our paper of an effective chance of participating. On the other hand, we are not prepared to admit that the conditions call for the eventual extinction of the whole mass of our $3\frac{1}{2}$ per cent. paper, and could not wisely saddle ourselves with the grave liabilities incidental to a conversion scheme extending over a considerable number of years. In the conditions of the present year our next issue must be a repayable loan and though we in no way pledge ourselves to confine our flotations in the conversion period to repayable debt, we may of course find it necessary to do so. Now, the association of conversion rights with a repayable loan doubles the amount which has to be repaid in the future. It will be readily understood that this is a very serious element in the problem; and when the time for repayment came, we might be seriously hampered as regards our productive capital expenditure and our finances generally if the amount of debt falling due for discharge were of excessive amount. These reasons have weighed with us in limiting the conversion period to three years. We have also had to bear in mind that one main justification for a conversion scheme is the inducement which it offers to the public

to subscribe to the loans issued at a time of difficulty and crisis, and we cannot afford to have this inducement weakened by an undue prolongation of the opportunities for conversion.

68. It would be premature as yet to decide what the exact terms of the 1916 loan shall be in respect of interest and currency, though I may say now that the loan will on this occasion be repayable at the end of some specific, though probably somewhat distant date. Nor can I yet state the conversion rate which will be offered for 3½ per cent. and 3 per cent. paper. These are matters which will still require very careful consideration; but I may say at once that the effective amount of our new loan, that is excluding the new debt created by conversion of previous issues, will, as I have already indicated, be not less than £4 million outside the Post Office section (to which, I may observe, the same conversion facilities will apply) and that we shall be prepared to accept subscriptions up to £8 million. We are willing to take that large amount this year partly to make the remedy of conversion more immediate and efficacious, and partly to strengthen our financial position generally in view of the war. But we in no way contemplate, or pledge ourselves to, similarly large flotations in 1917 and 1918; and investors who stand aside from this year's issue in the expectation of being as readily able to obtain conversion rights in the two following years will run the risk of disappointment in that respect.

69. I may mention here that we have decided, with the approval of the Secretary of State, to introduce a new form of Government securities in the shape of bearer-bonds, to meet the convenience of persons in large business centres who wish to dispose of, or raise money upon, Government paper with greater ease and rapidity than are afforded by our existing promissory notes with the formalities attendant upon the transfer of these from one holder to another. We have no desire, however, to alter or abandon the present form of promissory note, which is much valued for purposes of safety by those who wish to hold Government paper permanently or for considerable periods. Accordingly the bearer-bond form will be purely optional and the fullest facilities will be given for the conversion of promissory notes of the existing form into bearer bonds and *vice versa*. This reform will be introduced as soon as

certain legal points which are under consideration have been settled, and when the best form of the new bearer-bond has been determined on.

Ways and Means. Estimate for 1916-17.

70. Before setting out the figures in the manner adopted in paragraph 20 above, I would emphasise that they are very materially affected by the facts that, as I have already said, we cannot count on any home borrowing next year; that, on the contrary, we ought to give some little help to the Home Government in maintaining a grip over the London money market by repaying a portion of the Secretary of State's outstanding India Bills; and that, in view of the limitations of the Indian money market, we must take a cautious view as to the immediate response to our offer of conversion facilities. Consequently, even though it is proposed to meet the Imperial deficit entirely by taxation, and convert it into a surplus, we have had to cut down the capital expenditure programme to the lowest possible limits, allowing only £3 million for Railways and £1·2 for Irrigation and Delhi.

The figures we have to deal with are then as follows: —

Outlay.	£ million.	*Resources.*	£ million.
Provincial deficit ..	0·4	From balances ..	0·3
Capital Expenditure—		Imperial surplus ..	1·1
Railway	3·0	Rupee borrowing ..	4·3
Irrigation	0·9	Unfunded debt ..	0·3
Delhi	0·3	Famine insurance and	
Discharge of debt ..	2·0	miscellaneous items...	0·2
	6·6	Special war receipts ..	0·4
			6·6

71. I have already explained the amount of the Provincial deficit and the Imperial surplus as arrived at by the new taxation, and now add the following elucidatory remarks in respect of other items.

Railway Programme.—As I have said, the financial position requires us to cut this down to a very low figure. We are advised

indeed that it is very questionable whether a large allotment could be profitably spent in view of the great difficulty, in present circumstances, in obtaining railway material from home and its extremely high cost. The present price of rails, for instance, landed in India, is nearly double the pre-war price, while the Tata Works, on which we could normally rely for local supplies, are now mainly occupied in the manufacture of steel for munitions. Our own railway workshops too are largely engaged in the same work.

The £3 million programme has been fixed so as to continue progress, but generally at a reduced rate, on works already in hand which could not without loss or great inconvenience be interrupted. Provision has also been made for the restoration of the hill section of the Assam-Bengal Railway, but only such new works are included—for example, water supply schemes where the existing supply seems likely to fail—as could not with safety be postponed. The bulk of the expenditure proposed is consequently on open lines.

Irrigation.—Here to the financial position has to be taken into account, and prevents our doing more than repeat the revised estimate provision of £900,000.

Expenditure on Delhi.—This, as in the current year, is confined to what is absolutely necessary to keep things going without deterioration of material and disbanding of necessary establishments.

Discharge of Debt.—We provide here £500,000 for the discharge of India bonds issued in connection with the purchase of the Indian Midland Railway, which fall due in the coming year. We also provide £1½ million for the discharge of some of the short-term sterling India Bills issued by the Secretary of State in 1914-15, a measure which, as I have indicated, will be a contribution on our part to the retention of the Home market for borrowings by His Majesty's Government in connection with the war. We shall also, incidentally, save a certain amount in interest charges. The temporary loans we raised in 1914-15, which still stood at £14 million at the commencement of the current year, will thus have been reduced to £9½ million, *i.e.*, to £4 million from the Gold Standard Reserve (*vide* paragraph 21) and £5½ million in sterling India Bills.

72. I have already said as much as I can at present in respect of the *rupee loan*. We take the amount of this for the purpose of the present calculations at £4·3 million, of which £300,000 is estimated as accruing from the Post Office section. But, as I have already indicated, we are prepared to accept subscriptions up to a further sum not exceeding £4 million. To the extent that we obtain these we shall employ them in paying off our remaining debt to the Gold Standard Reserve.

It is very necessary, in present conditions, to conserve the Indian money market for the requirements of Government to a greater extent than is normally necessary. We do not propose to go at all as far in this direction as His Majesty's Government have had to do at home, but we are fully justified issuing instructions, as we have done, that local bodies shall, as far as possible, keep down their development expenditure which is financed from borrowing; and that all loan flotations by such bodies, as well as branch line companies' loans, shall be held absolutely in abeyance from the present date until our coming loan has been floated.

For *unfunded debt* we take a net incoming of £300,000 only, as we must be cautious in regard to the Post Office deposits, and we are for the present anticipating that there will be a reduction in these by direct withdrawals, or by transfer to the Post Office section of the loan, to the extent of £700,000 in the coming year.

Under *special war receipts* we assume a receipt of £400,000 from the continued employment of enemy vessels.

73. These and other transactions bring us to an estimated closing balance of £17·4 million on the 31st March 1917, exclusive of holdings for the Gold Standard Reserve temporarily included in the balances of the Home Treasury. This is about £1 million more than the normal minimum balance required in India and England together; but it will be readily understood that in present conditions, which in several directions expose our balances to exceptional strain, it is necessary to have some margin. This is the more desirable in that, as I have already said (paragraph 32), we shall eventually have to make good the large sums—of which we are making temporary use—that we are deriving from the employment of captured enemy vessels and the liquidation of hostile firms.

Remarks on certain special heads.

I now furnish some supplementary information in regard to certain special and important heads.

A.—Opium.

74. In paragraph 36 of my speech introducing the Financial Statement for 1914-15, I referred to the question of the disposal of the stocks of Indian opium which had accumulated in the China ports as the one problem of our past opium trade with China still remaining for solution. At the commencement of this year the amount of stocks still unsold was considerable and the rate at which they were passing into consumption was slow, while all the consuming provinces in China except three had been declared free of cultivation and were consequently closed to Indian opium in accordance with the terms of the Opium agreement of 1911. Arrangements had also been made in accordance with that agreement for the inspection, early last summer, of Kiangsu with the object of applying the closure to this province also. These arrangements were however cancelled at the request of the Chinese Government, on the ground that investigations had shown that certain districts were not free from poppy cultivation; and shortly afterwards it became known that an arrangement had been arrived at between the Chinese authorities and the opium merchants which would have the effect of removing restrictions which had previously hampered the latter's trade. This was followed by the announcement, a few months later, that the whole of the stocks lying in Hongkong and a portion of those remaining in Shanghai had been purchased by representatives of the Chinese Government. It may fairly be assumed that the small remaining balance of the stocks is not likely to cause any embarrassment to the Government of India and so a further, and apparently final, stage has been reached in the connection of this country with China in the matter of the opium trade.

75. Shortly after the outbreak of war we found it desirable to raise—from Rs. 1,200 to Rs. 1,600 per chest—the upset price fixed in respect of the opium which is auctioned monthly for export to the non-China markets. During 1915 the full amount of the opium offered at this price was sold and, in view of the active conditions

of the trade towards the close of the year, it was decided, as I have previously mentioned, to make a further enhancement of the upset price to Rs. 1,800 with effect from January 1916. The price obtained at our auction sales rose at once on the announcement of this decision in September and has recently been above the new minimum.

76. I mentioned last year that we have arranged to sell direct to the Government of the Straits Settlements the amount of opium required by that Government for its opium monopoly. A similar arrangement has since been concluded with the Government of Hongkong, and the amount of opium which has been announced for auction is exclusive of the requirements of these two Governments.

77. Incidentally the war has led to an increased demand for medicinal preparations made from opium and, supplies from Turkey being interrupted, it has been arranged with the Secretary of State to test the suitability of Indian opium for this purpose by placing a quantity at the disposal of the London market. The permanent success of the experiment cannot, of course, be established till the return of peace conditions, but we have been able so far to sell 1,400 chests at a substantial profit and anticipate a larger sale in the coming year. It is a matter of satisfaction to us that in this way the production of Indian opium has relieved a want which must otherwise have been acutely felt.

B.—Military Services.

78. The table below shows the gross and net expenditure on Military Services for the coming year and four years preceding :—

—	Gross.					Net, *i.e.*, deducting receipts.
	Army.	Marine.	Military Works.	Special Defences.	Total.	All Military heads.
	£	£	£	£	£	£
1912-1913	19,576,526	479,928	887,379	9,267	20,953,100	19,565,466
1913-1914	19,789,239	512,845	947,297	16,384	21,265,765	19,896,113
1914-1915	20,336,559	463,370	996,071	13,603	21,809,603	20,434,915
1915-1916 (Budget) ..	19,973,700	650,400	744,300	21,100	21,389,500	20,169,200
1915-1916 (Revised) ..	21,650,200	519,100	830,200	16,300	23,015,800	21,842,700
1916-1917 (Budget) ..	21,579,100	707,600	858,300	20,900	23,165,900	22,000,000

79. The total net expenditure in 1915-16 is now expected to reach the figure of £21·8 million or about £1⅔ million more than the Budget. I have already referred (in paragraph 14) to the main causes contributing to this large excess and need only add the following supplementary remarks. The developments of military science have rendered it necessary to increase the efficiency of the army in India in various directions while the war proceeds, *e.g.*, by the provision of mechanical transport, at a cost of £78,000, and of an aviation squadron, at a cost of £74,000. The expenditure on Military Works is now estimated to exceed the Budget figure by £86,000, chiefly on account of urgent improvements to frontier roads, the provision of accommodation for the Indian sick and wounded returned from the front, and improvements to the Cordite factory and to the Ordnance factory at Ishapore. A fall in receipts of £17,000, which is chiefly due to war conditions, also contributes to the increase in net expenditure.

In certain respects the programme of expenditure has not been fulfilled; for instance, the Admiralty were unable to make progress with the construction of the Royal Indian Marine vessels referred to in my speech of last year, and this has involved a lapse of £149,000. On the other hand, the outlay on home stores for marine requirements is higher by £23,000. Other minor variations combine to account for the balance of the estimated excess.

80. For the year 1916-17 a sum of £22 million has been allotted as the net Military expenditure, again on the assumption, which governs all our calculations, that the war will continue throughout the next financial year.

In view of the general financial situation, only absolutely necessary and urgent measures are being provided for. The causes which affected Military expenditure during 1915-16 will remain for the most part operative in 1916-17. There will, it is true, be considerably less expenditure on sea transport charges, since the contribution during the current year included arrear payments on account of 1914-15. We also anticipate reduced expenditure on certain other measures connected with internal defence; and there will be a saving in connection with the mechanical transport companies, due to the initial expenditure being met for the most

part during the current year. On the other hand, we anticipate increased expenditure of £189,000 in connection with the vessels the construction of which at home had to be postponed during the current year, and on replacement of stores of coal, and a somewhat higher provision has to be made for measures in connection with military arrangements on the North-West frontier. Broadly speaking, however, the anticipated expenditure in 1916-17 would be a little lower than in 1915-16 but for the fact that, as I have already explained, we have thought it wise to provide a margin (of rather over half a million pounds) to meet unforeseen demands.

81. The Indian Army still continue to play a conspicuous part, side by side with representatives of every portion of the Empire, in the great war which the King-Emperor and his Allies are waging for the cause of liberty and right. Nor, as I indicated in my speech in the closing budget debate last March, is this the only respect in which India has borne her share of the Empire's burdens. She has rendered invaluable aid by recruiting and training large numbers of soldiers; by furnishing supplies of all sorts—foodstuffs, clothing, ordnance, equipment and munitions; by training and despatching horses; by lending to the Admiralty a great part of her Royal Indian Marine fleet; and by fitting out transports. The total value of the supplies and services of all sorts which she has thus undertaken on behalf of the War Office amounted, including some similar expenditure brought to account at home, to about £10 million in 1914-15 and is estimated at about £18 million in 1915-16 and £20¾ million in 1916-17. These figures include also the outlay in civil departments on the manufacture of munitions which is now in full progress. They do not, however, include the services, representing a recoverable outlay of £850,000 in 1915-16 and about £1 million in 1916-17, which we are able to render to the Australian Government.

82. I mentioned in paragraph 65 of my speech introducing the last Financial Statement the assistance given by the Indian princes in respect of their Imperial Service Corps and in special gifts towards the cost of the war. The latter now total about £900,000. Further, considerable sums have been placed at the disposal of the

Commander-in-Chief to be spent in the purchase of horses, motor cars, motor ambulances, etc., or in any way which His Excellency may think advisable for the good of the army. It is of course impossible to mention all these individual gifts, which find no place in the Budget; but I would refer particularly to a recent personal gift of one lakh from His Excellency Maharaja Sir Chandra Shumshere Jung Bahadur Rana, Prime Minister and Marshal of Nepal as well as of 2 lakhs from the Nepal Durbar, who also are bearing all the ordinary pay charges of a Nepalese contingent now serving in India.

83. The Council will readily understand that the task of deciding the many complex questions relating to the incidence of expenditure as between the Government of India and His Majesty's Government, and of devising a simple and efficient system of accounting, has been a most difficult one. It was found necessary, early in the current year, to create a special appointment of Central War Controller to deal with these matters, and Mr. B. N. Mitra, C.I.E., was appointed to the post. I gladly take this opportunity of acknowledging the conspicuous ability and untiring energy with which he has discharged his duties, and the appreciation they have met with at home as well as here.

C.—Famine Relief.

84. I have already mentioned that the faulty distribution of the monsoon has led to distress in certain areas. This, however, has fortunately, so far, been on a comparatively small scale. Some direct expenditure on relief in the tracts affected by floods in Assam and the United Provinces was necessary. Distress due to drought exists at present in the Bankura district of Bengal; in the Manbhum and Singbhum districts of Bihar and Orissa; in Ajmer-Merwara, and in the Karauli State in Rajputana; whilst that in the Tipperah district of Bengal is due to floods. Test works have been opened in these tracts and gratuitous relief is also being distributed. The maximum number, so far, on test works in all the affected tracts has been 21,000 and on gratuitous relief, 23,000. The Kolhan Government estate in Singhbhum, with an area of 1,200 square miles and a population of 80,000, is however the only area which passed beyond the stage of observation and test, scarcity having

been formally declared in October last. Distress there, however, is practically over for the present, though some recrudescence is anticipated when the harvesting of winter rice is finished. Assistance in the shape of agricultural loans has been necessary in these tracts, as well as in Assam; whilst owing to the scarcity of fodder in Ajmer-Merwara, Rajputana and the Punjab the usual concessions for the carriage of fodder at reduced rates have been introduced in large areas. Special railway concessions have also been granted in order to encourage the emigration of cattle from Ajmer-Merwara.

The actual expenditure incurred in relief is fortunately, however, on a very small scale. It may be taken at £93,000 in the current year, of which £40,000 is debited to the head 33—Famine Relief and mainly represents the cost of fodder concessions. The total outlay at present anticipated at the coming year is £73,000, of which £46,000 is intended for fodder concessions and outlay on direct relief and appears under the Famine Relief head.

85. In the current year we provided £500,000 out of the Famine Insurance Grant of £1 million for protective works. The Famine Relief outlay of £40,000 is a first charge on the remaining moiety, and £460,000 is left for the reduction or avoidance of debt, of which £295,000 comes under the Imperial and £165,000 under the Provincial section.

In the coming year we are slightly reducing the provision for protective works, which is taken at £433,000. Of the remainder famine relief accounts for £46,000, while £424,000 under Imperial and £97,000 under Provincial are allotted to the reduction or avoidance of debt, the Provincial allotment in the coming year being somewhat reduced as one more of the provinces has now obtained its maximum famine credit. I may add that I have not forgotten the promise, to which I referred in paragraph 69 of my speech last year, to consider the possibility of improving the system of Provincial famine credits. We have not yet had a final reply from one of the provinces mainly interested, but we shall hope to put the matter before the Secretary of State in the course of the coming year.

D.—Expenditure from Special Grants, Educational, Medical, etc.

86. I give below a table similar to that exhibited in paragraphs 46 and 70 of my speech introducing the last two Financial Statements:—

[In thousands of pounds.]

	Total grants given (1911-12 to 1916-17).		Total expenditure incurred* (1911-12 to 1916-17)	Balance expected to be available on 1st April 1917.
	Recurring.	Non-recurring.	Non-recurring.	
(1) Education	763	3,253	2,213	1,040
(2) Sanitation	245	1,738	1,172	566
(3) Medical relief, etc. ..	....	58	54	4
(4) Agriculture, etc.	....	177	169	8
(5) Grants for other special purposes.	....	1,545	1,415	130
(6) Grants for general purposes (Discretionary grants).	....	667	381	286
Total ..	1,108	7,438	5,404	2,034
Add—Savings on recurring grants during foregoing period (about) ..				697
Total amount expected to be available from special grants on the 1st April 1917				2,731

* Non-recurring figures only are given as the recurring grants are treated as having been fully worked up to, any savings obtained from those grants in particular years being added at the foot of the statement.

In view of continued financial stringency, we have, naturally, had again to ask Local Governments to restrict their drawings on the portion of their balances which represents the unspent remainder of these special grants, and we have also had to limit outlay from the portion of previous recurring grants which have remained at our own disposal. Any short expenditure by the Government of India from these recurring grants in the current and coming years will, however, be made good when financial prosperity is restored.

E.—Financial position of the Provinces.

87. The financial history of the provinces in the current year as I have already shown, has been one of severe restriction of

expenditure, and this must inevitably be continued in the coming year also. The only important change in the financial arrangements with Local Governments which I have to mention now is the final decision on the question of improving the terms of the Burma provincial settlement, in connection with which I mentioned in paragraph 72 of my last year's speech that we had decided to increase the permanent resources of the Local Government to the extent of £100,000 a year. We had also under consideration at the time a further concession, which has since received the approval of the Secretary of State, namely, the guarantee to this province of a minimum aggregate of revenue advancing progressively every year. The annual increment of revenue thus assured to the province is £53,000, and the guarantee extends until 1923-24. It does not actually become operative until the conclusion of the war; but the total minimum guaranteed revenue on which the province will then begin will be fixed as if its revenues had started at the full amount anticipated in the calculations on which the provincial settlement of April 1911 was based, *plus* the additional £100,000 mentioned above, and had subsequently increased every year at the guaranteed rate. The arrangement is a new feature of our provincial settlement system, and one which we are not likely to extend, as it originates from two factors special to Burma, namely, *first*, the unusually fluctuating character of her revenues as a whole, and, *secondly*, the special necessity in her case, for making an assured provision for a steady scheme of development of communications. Such a scheme cannot be taken up and carried on in the absence of some assurance of a growth of minimum revenue sufficient to provide for an adequate working programme without constant setbacks when an indifferent year happens to succeed one of special prosperity. We ourselves believe fully in the elasticity of the Burma revenues; and we felt that, if this confidence in the future growth of provincial revenues could be turned into a certainty so far as the Local Government is concerned, by the procedure proposed, a great difficulty in attacking this problem of road development could be met.

88. We have also during this year made good progress with the problem of attempting to define and enlarge the financial powers of Local Governments and of authorities subordinate to them on

the one hand, and of the various Imperial authorities on the other. Our hope is to evolve a systematic and liberal scheme of delegation which will help to solve, with greater simplicity and generality than has hitherto been attempted, many questions of decentralisation which have been under consideration for a number of years past, as well as certain parallel questions of audit control to which, as Hon'ble Members are aware, much attention has recently been paid. In this Your Excellency has taken a special personal interest, and I should have been glad if it had been possible to make a more definite announcement on the subject on the present occasion. But the matter is one in which we cannot act alone, for no definite scheme can be introduced without the concurrence of the Secretary of State.

F.—Railways. (Capital Outlay).

89. The following statement gives the figures of Railway capital expenditure on State owned lines included within the Railway programme for the coming year and the four years preceding :—

	1912-13.	1913-14.	1914-15.	1915-16 Revised.	1916-17 Budget.
	£	£	£	£	£
Open lines including rolling stock.	7,134,200	10,303,100	10,534,300	4,250,100	2,730,000
Lines under construction—					
(a) Started in previous years	2,658,700	1,871,500	898,800	660,700	270,000
(b) Started in current year..	103,200	131,700	..	35,900	..
Total ..	9,896,100	12,306,300	11,433,100	4,946,700	3,000,000

90. As I have already stated, the financial position has necessitated a large reduction in our Budget programme for 1915-16, and also requires us to cut down expenditure in the coming year to a very low figure. The greater part of the reduced outlay for 1916-17 will, as usual, be devoted to the improvement of open line equipment, including provision for the repair of damage done to the hill section of the Assam Bengal Railway by the abnormal floods of last July.

The difficulty of obtaining imported material without interference with more important work and at reasonable cost has limited the proposals for the purchase of new rolling stock to extremely modest dimensions, though, in order to provide work for the railway shops which build coaches and wagons, some material has to be bought from abroad. Works will absorb the greater part of the allotment, and what cannot be made in the country will be found from the stores already collected whenever possible.

91. The small amount which remains over for construction expenditure we propose to utilise in continuing, as far as possible, progress on lines already in hand, which cannot well be interrupted without loss or considerable inconvenience. Very nearly half of it goes to the Burdwan-Howrah Chord which, as explained last year, may be regarded as a work of open line improvement designed to relieve the congestion of traffic on existing lines between Calcutta and the coal-fields. Work has here reached an advanced stage, and in order to render the outlay already incurred remunerative it is necessary to provide for its early completion.

Another work of this description is the overhead connection with the Victoria Terminus in Bombay, the provision for which will enable moderate progress to be made. The only other important line requiring notice is the Itarsi-Nagpur, on which considerable progress has been made in the current year. The northern section from Itarsi to Parassia, a length of 134 miles, has already been opened to traffic, and it is expected that the southern section from Nagpur to Katol will be ready for opening within the next 3 or 4 months. We have provided a small sum for the completion of this section, but funds will not permit of work being proceeded with on the remaining section Katol to Amla. Circumstanced as we are it is out of the question to make provision from programme funds for any new line of railway.

92. It is all the more gratifying, therefore, to find that the activity of Branch Line companies has been in no way abated. Last year I informed the Council that the total mileage of railways sanction for construction by such companies was 234, and that several District Board projects were about to mature. Since then we have sanctioned the construction of four new lines, of a total

length of 72 miles, to be financed by certain District Boards in Madras, and have also authorised the flotation of Branch Line companies for the construction of five new railways comprising a total mileage of 258. One of these, the Mymensingh-Bhairab Bazar Railway, is a project of importance which has been under consideration for years past; and the company undertaking its construction is the largest railway concern recently floated in India. These facts bear evidence to the popularity of the terms which we now offer to investors in such undertakings.

93. The following figures show the capital outlay on all State lines up to the end of each year from 1912-13 and the net return obtained, after deducting working expenses and interest charges :—

[**In thousands of pounds.**]

	1912-13.	1913 14.	1914 15.	1915-16. Revised.	1916-17. Budget.
Capital at charge at end of each year.	340,103	351,302	361,556	365,097	366,827
Net working profit from railways excluding interest charges.	17,272	17,616	15,614	17,123	16,461
Percentage of net working profit to capital outlay.	5·08	5·01	4 32	4 69	4·49
Net working profit from railways after meeting interest charges	4,803	4,790	2,158	3,348	2,505
Percentage to capital outlay of net profits after meeting interest charges.	1·41	1·36	·60	·92	·68

94. The return on Railway capital (excluding interest charges) was estimated in the current year's budget at 4·01 per cent. We now estimate it at 4·69 per cent., in consequence of the large increase in net railway earnings which I have already dealt with in my review of the Revenue estimates. For next year we put it at 4·49 per cent., consequent on the smaller estimate of net earnings provided for in the Budget.

The charges for interest in the current and ensuing years work out to 3·77 and 3·81 per cent. respectively on the capital outlay so that the final net profit on railways in each of these years is 0·92 per cent. and 0·68 per cent. But as I said last year, the interest charges include certain annuity and sinking fund payments which really go to the discharge of debt.

G.—Irrigation. (Capital Outlay).

95. The financial position of our great Irrigation undertakings may be gathered from the following table, which brings upto date the information given in previous Financial Statements. The figures are in thousands of pounds :—

Particulars.	1912-13.	1913-14.	1914-15.	1915-16. Revised.	1916-17. Budget.
1	2	3	4	5	6
Productive Works.					
Capital outlay to end of each year.	33,347	34,645	35,777	36,696	37,601
Total receipts, including land revenue due to irrigation.	4,065	4,338	4,325	4,379	4,417
Total expenses, including interest on debt.	2,263	2,306	2,452	2,561	2,587
Net profit	1,802	2,032	1,873	1,818	1,830
Percentage of net profit to capital outlay.	5·40	5·87	5·24	4·95	4·87
Productive Works.					
Capital outlay to end of each year.	4,205	4,793	5,345	5,860	6,274
Total receipts, including land revenue due to irrigation.	81	112	101	113	113
Total expenses, including interest on debt.	188	213	247	275	290
Net loss	107	101	146	162	171
Percentage of net loss to capital outlay.	2·55	2·10	2·73	2·76	2·73
Minor Works and Navigation.					
Direct Receipts	266	263	254	268	280
Expenditure	842	914	986	898	889
Net loss	576	651	732	630	609

96. On the 31st March 1915 the total length of main and branch canals and distributaries which had been constructed on irrigation works of all classes amounted to 62,758 miles, a figure which, it is expected, will have increased by some 500 miles during the current financial year. These channels command an area of approximately 50 million acres of culturable land, and in 1914-15 actually irrigated almost 25½ million acres. The area of irrigation of 1915-16 is

however, expected to show a decline to about 24 million acres as the deficient rainfall in parts of Northern India diminished the available water-supply.

97. In addition to the canals in use there are 39 major projects which are either under construction, awaiting sanction, or being examined by the professional advisers of Government. Of these 14 are productive and 25 protective; they are designed to irrigate 7½ million acres and to cost £30 million.

During the current year only one new work of any magnitude was sanctioned, namely, the Gokak canal, a work of the protective class estimated to cost £1·3 million. It will extend the benefits of irrigation to portions of the Belgaum and Bijapur districts in the Bombay Presidency, and to tracts in Kolhapur and certain other adjacent Native States. Work on this project has not however yet been started, and it is unlikely that a beginning can be made while the present financial stringency endures.

98. In paragraph 84 of my speech of last year I referred to five projects of the first importance which had been engaging the attention of the Government of India for some considerable time. The investigation of the Sukkur, Kistna, and Sutlej projects is still proceeding, while the Cauvery reservoir scheme continues to be held up pending the settlement of certain questions respecting the division of the waters of the Cauvery river as between Madras and the Mysore State. An alternative scheme for the utilisation of the waters of the Sarda river in the United Provinces has been advanced by the local Government and is now being examined. The Koch Dam project in the Punjab has been abandoned as financially impracticable.

99. The opening of the Upper Jhelum Canal by Your Excellency in December last marked the practical completion of the Punjab Triple Canals project, for upon this canal the two other linked systems—the Upper Chenab and Lower Pari Doab Canals—depend for supplies in the *rabi* season. During the first eight months of the current financial year the two last-named works had irrigated an area exceeding half a million acres, while on full

development, the triple system as a whole will serve an area of 1,870,000 acres annually. Colonisation on the Lower Bari Doab made good progress during the year.

In the United Provinces good progress was made with the erection of a permanent weir and regulator at Hardwar, the site, of the headworks of the Upper Ganges Canal. This work, it is hoped, will be finished in the course of the present calendar year and will greatly improve the efficiency of the canal.

In the Central Provinces the Weinganga and Tandula Canals are approaching completion: it is hoped that irrigation from the former will begin in 1916 and from the latter in 1917.

Satisfactory progress continues to be made with the important protective works in the Bombay Deccan, *viz.*, the Pravara, Godavari, and Nira Right Bank Canals.

In Burma the Twante Canal is nearly finished. This is a purely navigation work and is intended to improve communications between Rangoon and the rich rice-producing lands of the Irrawaddy delta. It will, it is hoped, be ready for use by the end of 1916.

H.—Delhi Expenditure. (Capital Outlay).

100. We provided £267,000 in this year's Budget for expenditure under the head 51—Initial expenditure on the new Capital. This has been somewhat exceeded, owing largely to existing commitments resulting from the higher scale on which the programme for 1914-15 had been based, and the actual expenditure is now estimated at £333,000. For the coming year we repeat this year's Budget provision.

The Delhi Committee have been engaged during the present year in carrying on preliminary operations, such as levelling the site, collecting materials, manufacturing bricks and similar miscellaneous work. The Indian clerks' quarters and the menials' quarters which were commenced in 1914, have been completed; bungalows have been provided for the occupation of the works staff; and progress has been made with the detailed schemes and estimates. But the only important buildings on which a beginning has yet been

made are Government House and the Secretariat, on which a moderate rate of progress will be maintained. The programme of work in 1916-17 will be on similar lines; and the staff employed will be kept down to the minimum necessary to supervise the work in hand and to ensure the completion of the estimates at a reasonably early date, while the larger schemes, such as those relating to sanitation, electric lighting and irrigation, must await an improvement in financial conditions.

The *pro forma* account of expenditure on the Delhi Province which was first given last year has been brought up to date and is produced as an appendix to the Financial Secretary's Explanatory Memorandum.

Council drawings, Exchange and Paper Currency Reserve.

101. As I explained in paragraph 10 of my speech last year, a considerable portion of the aggregate remittance which we have to make to the Secretary of State to finance his home expenditure is now being carried out indirectly, owing to the fact that we are incurring a large amount of military expenditure in India on behalf of the Home Government which the Secretary of State recovers from the War Office. The result from our point of view is of course the same as if he had drawn Council Bills on us to that extent and had correspondingly reduced our capacity to meet his further drawings. We estimated in the Budget that we should thus incur £7·5 million of recoverable military expenditure in India, but this has risen, with the development of the operations which we assist in financing, including the manufacture of munitions, to £14·6 million. In addition, the system adopted, at the instance of His Majesty's Government, of financing the purchase of wheat by direct payments on this side to the firms employed as our purchasing agents has involved a further expenditure of £2·9 million, which the Secretary of State recovered by the sale of the wheat at home. We also placed £2 million at the disposal of the Bank of England in India, against which the Bank made a similar payment to the Secretary of State. Finally as previously mentioned (paragraph 81), we incurred some recoverable outlay—above £0·9 million—on behalf of the Australian Government.

Altogether, then, our recoverable disbursements here have amounted to £20·4 million. The effect of the wheat purchases and sales and depleting our balances here and inflating those of the Secretary of State was, however, corrected, when exchange fell in June—September and reverse bills were sold, by crediting the proceeds (£4·7 million) to our treasury funds in India, while the Secretary of State met the bills at home from his own balances.

102. Thus the net demand on our treasury balances as a result of these forms of indirect remittance amounted to £15·7 million, or about £8 million more than the Budget had contemplated. We were thus unable to meet the Secretary of State's Council drawings (from those balances) to the full extent anticipated, and yet these were on an unexpectedly large scale. The depression of exchange to which I have just referred was of comparatively short duration. It was doubtless connected in part with the system adopted for financing the wheat purchases, as well as with the demand for remittance in connection with the home war loan; and when these transactions had been adjusted, and the period of renewed activity which normally sets in towards the beginning of the cold weather had started, the situation was reversed, and eventually an exceedingly strong demand set in for trade remittances, which, in accordance with our accepted policy, has been fully met. The Secretary of State's Council drawings are now estimated to amount this year to £16½ million. Of this sum, £3·7 million has been met from our treasury balances, as against £7·1 anticipated in the Budget; and £7·5 million through the Gold Standard Reserve. The London portion of that Reserve had been weakened by having to meet heavy demands for reserve remittances after the outbreak of war, and we have been glad to take the opportunity afforded by a period of strong exchange to re-transfer to it the free portion of the balance which was thus accumulated in India, as well as the £3 million which we have repaid out of the temporary loan of £7 million which we took from the Reserve in the early part of the war. We still retain in India (in our treasury balances) the remaining portion of that loan.

103. The remaining drawings of the current year (£5·3 million) are being taken against the Paper Currency Reserve. As Hon'ble

Members are aware, this is the normal practice when the trade demand for remittance exceeds the amounts which can conveniently be met from our treasury balances. But while in ordinary conditions the proceeds of bills thus drawn against the Paper Currency Reserve are 'earmarked' at home in gold, the Secretary of State has felt obliged, in the financial situation at home created by war conditions, to make a very sparing use of this procedure. To meet this difficulty without detracting from the "availability" of the Reserve, if I may coin a word, we took power by our recent Currency Ordinance to enable him to invest up to a limited extent in short-term securities, such as Treasury bills, the sums which he would normally have earmarked in actual gold, and he is utilizing this power up to the extent of £3 million. At the same time we took the opportunity of making it clear that additional investments from the Currency Reserve, when made in India under the powers taken by the Currency Act of last year (V of 1915), can be effected by creating fresh Government paper *ad hoc* and placing it in the Reserve, thus enabling us to carry out the intention, previously announced, of obtaining, when necessary, additional resources for the assistance of trade or for our own possible requirements. The Currency Act just mentioned remains in force up to six months after the close of the war, and we shall ask the Council in the course of the present session to give the same duration to the useful supplementary legislation contained in the recent Ordinance.

104. In 1916-17 we again expected that the bulk of the funds required by the Secretary of State will be met, as in the present year, by the recovery from the Home Government of expenditure—estimated to amount to £17·1 million—which we shall incur on its behalf in India, besides which there will again be expenditure, amounting to about £1 million, on behalf of the Australian Government. The Secretary of State will therefore require to draw on us in the ordinary way to the extent of £5·1 million only. As usual, however, these announcements are merely provisional and full discretion is retained to vary the amounts in such manner as may be found advisable.

105. The average rate of exchange in the current year, calculated on the Secretary of State's drawings, is taken at 16·068 pence per rupee.

Gold Standard Reserve.

106. The following statement shows the holdings in the Gold Standard Reserve on the 1st April last and at the date of the last published statement. I have also added figures showing how we expect the Reserve to stand on the 31st March in order to bring out important changes in its constitution to which some allusion has already been made.

[**In thousands of pounds.**]

	Book credit in India.	Gold set aside in the Bank of England.	Cash placed by the Secretary of State for India in Council at short notice.	Gold held in India.	Temporary loan to Treasury balances in India.	Invested in London.	Total.
1st April 1915	70	1,250	8	5,238	7,000	12,149*	25,715
31st January 1916.. ..	..	1,000	6,038	..	7,000	11,850†	25,888
As estimated on 31st March 1916.	..	1,000	6,166	245	4,000	14,866‡	26,277

107. It will be seen that there will still be a 'loose' balance in India of £245,000. This represents interest which we have to pay for our temporary loan from the Reserve, and as it will not be credited till the 31st March next, there will not be time in the current year for its withdrawal, like the remainder of the balance by the sale of council bills. The balance with which the year opened, and the repaid portion of the loan we had taken in 1914-15, were withdrawn—to the extent of £7·5 million in all—by the sale of council bills as already described; and the remainder was remitted to England by adjustments through the Paper Currency Reserve§ in connection with a very interesting and expedient transaction.

* This represents the value of the securities at the minimum prices fixed for them as on the 31st March 1915.

† This represents the value of the securities as on the 31st October 1915.

‡ This represents the value as on the 31st October 1915 (the date of the last valuation) of the securities then held and the cost price of securities purchased since that date.

§ We transferred the money to that Reserve here, while the Secretary of State was thus enabled to take a corresponding sum out of his Paper Currency holdings to credit of the Gold Standard Reserve in London.

At the time when the 4½ per cent. British war loan of 1915 was floated, the Gold Standard Reserve held consols to the nominal value of about £3¼ million. It was decided to take advantage of the conversion scheme attached to the war loan to exchange these holdings into the new and more easily realisable security. This was effected partly by a direct subscription to the loan on behalf of the Reserve, the remittance above mentioned from our balance in India being made for this purpose, and partly by the purchase of conversion rights. The result of the transaction is that consols yielding a total interest of £81,660 a year have been replaced by much superior war loan securities yielding £97,992. Including the further war loan stock which we obtained by direct subscription, our total war loan holding in the Gold Standard Reserve now amount to £3½ million.

Currency Notes.

108. In paragraph 94 of my speech introducing the last Financial Statement, I alluded to the fact that during the period of emergency which followed immediately upon the outbreak of war we made special arrangements to secure the unimpeded encashment of our currency notes, and I announced that it would be our object to maintain, and if possible to develop, the facilities then granted. Definite steps have now been taken towards this end. The Royal Commission on Indian Finance and Currency recommended that Government should increase, whenever and wherever possible, the number of places at which notes can be encashed as of right, as well as the extra-legal facilities for encashment. Definite consideration of the Royal Commission's report having been postponed on account of the war, a decision on their recommendation in favour of additional statutory facilities has necessarily to stand over for the time being. We have not, however, thought it advisable to let the matter rest entirely, and we have accordingly revised the rules and practice relating to the issue and encashment of notes at Government treasuries. In our revised rules it is expressly laid down that all possible endeavour shall be made to meet the requirements of a payee as to the form of currency which he desires to take, and that all applications for the exchange of coin for notes, or of notes for coin shall ordinarily

be met; while we have undertaken to make these facilities real and effective by suitable arrangements for the supply of the coin required.

109. This arrangement relates primarily to those cases in which the treasuries are under Government management. We had, however, already recognised that the most favourable opportunities for developing the note circulation on these lines would probably occur at the larger trade centres, at most of which the Presidency Banks have branches and transact treasury business on behalf of Government, and accordingly the policy of enlisting the co-operation of the Presidency Banks has been steadily pursued. Substantial results have now been achieved in this direction. Thus arrangements have been made with the Banks for the issue and free encashment of notes at a considerable number of their existing branches, while new branches have been opened by the Bank of Madras at four places all of which are of considerable importance from the point of view of trade.

The main features of the new arrangements are that the Government have undertaken, for currency purposes, to keep the Presidency Banks in funds at each branch, and to supply them with any form of currency asked for as far as this may be required to permit of the free issue and exchange of universal currency notes, *i.e.*, those up to Rs. 100. In consideration of the Banks carrying out these duties on behalf of Government, we have in one instance, in which the arrangements are for the present on a temporary and experimental footing, agreed to reimburse the out-of-pocket expenses incurred by the Bank in connection with the establishment of an exchange department. In other cases we have given a guarantee in respect of the amount of Government funds which, under existing arrangements, are held at the Banks' branches for the transaction of treasury business. This takes the shape either of a guaranteed minimum balance, or of a guaranteed average balance of a specified sum during the busy period of each year. In fixing the remuneration of the Banks in this form the Government have had in view the policy alluded to in another connection in paragraph 11 of my speech introducing the last Financial Statement, by which the balances in the Presidency Banks are kept at

as high a level as is compatible with other public interests with the object of enabling a reasonable amount of assistance to be given to trade. The arrangements above described have thus been made to serve a double purpose.

110. There are certain other matters connected with our paper currency system which deserve mention. The most important of these is the reform effected during the past year by which the practice of re-issuing currency notes has been discontinued. In future all notes presented at a currency office will be at once cancelled however short a time they may have been in circulation. This change of procedure follows the practice of the Bank of England, and has a special advantage as a measure of protection against forgery and fraud, as it is a common device for counterfeit notes to be deliberately soiled or stained in order to obscure the defects of the imitation. When, as is likely to result from the change of procedure, clean notes form the bulk of the circulation, such counterfeit notes will stand a smaller chance of passing current. The change is also likely, on other grounds, to increase the popularity of our notes, as we have found that the public are averse from receiving re-issued notes and not infrequently present them at once at the counter to be changed. I may mention, as a practical example of the way in which this reform has been appreciated, that the Controller of Currency has informed me that the Royal Calcutta Turf Club now issue clean notes only from their totalisators!

We hope in due course to be able to extend the new procedure to currency notes tendered at district treasuries, but there are certain practical difficulties in the way of the immediate extension of the prohibition to so wide a range of offices.

111. We have also had under consideration a proposal to prohibit the cutting of currency notes, which is at present very largely resorted to when these are sent by post. This proposal has, however, been dropped in view of the unfavourable criticism it elicited, the chief ground of objection being that, in view of existing Indian conditions in regard to banking facilities, the use of notes for remittance purposes is indispensable to a large section of the public, and that the prohibition or penalising of the remittance

of notes in separate halves would injuriously affect the popularity of the paper currency as a whole. There was, however, one step which Government could safely take to diminish the undoubted inconvenience that results from our offices having to handle notes which have been cut, namely, by prohibiting the practice by which in certain cases, notes were cut in our currency offices before being remitted to treasuries. It has recently been arranged to discontinue this and to check a similar practice in district treasuries.

112. As I indicated in the beginning of my speech, our currency circulation—partly, I may claim, as a result of the reforms above indicated—is now in a very satisfactory condition, as will be seen from the following statement which gives the active note circulation, *i.e.*, excluding notes held in reserve treasuries and the head-quarter offices of the Presidency Banks, on the 1st February in each of the last five years :—

1912	46·75 crores.
1913	51·29 „
1914	51·91 „
1915	45·09 „
1916	54·11 „

The figure for the 1st February last is in fact a record in the statistics of our active circulation—a very notable circumstance, I think, considering the critical times through which we are passing.

The Wheat Scheme.

113. I have already had to make some reference to the Government wheat scheme in connection with the course of exchange and the Secretary of State's Council drawings. I may now say something as to the leading features of the scheme itself. It will be remembered that towards the end of 1914 Indian wheat prices began to rise to an alarmingly high level, and that this rise was practically continuous during the first three months of 1915, in spite of the action taken by Government to limit exports during that period. Prices were being forced up by the effect of the external demand on stocks which were unusually short ; and the prospects of the approaching harvest did not, as is ordinarily the case, succeed in easing the situation. So the problem which faced

us was to secure that Indian prices should be divorced from world prices, and at the same time to provide an outlet for the surplus crop, which then promised to be large, alike for the benefit of the Indian cultivator and in order to meet the requirements of the United Kingdom where wheat was in great demand. We therefore resolved, with the approval of His Majesty's Government, to control the export trade by prohibiting all private exports of wheat save some 95,000 tons already covered by existing contracts, and decided that we would ourselves purchase and export all future supplies that might be required for the United Kingdom, to which country our exports were, generally speaking, to be confined. For this purpose we employed the leading export firms as our agents and placed their operations under the control of a Wheat Commissioner. The latter, in consultation with the Government, instructed the purchasing firms month by month in regard to the quantities they might purchase for us and regulated the maximum price at which such purchases could be made. The price was originally fixed at a fairly high level, so as to get into touch with the market, but it was gradually reduced as tenders of wheat increased, and by the middle of June the Government *f. o. b.* price was brought down to Rs. 4-10-9 per maund at Karachi. At that time, this figure represented internal prices appreciably above those actually current, but later on the unsatisfactory development of the south-west monsoon brought current prices up to, and finally above, the Government export rate. Consequently, while in the early stage of the scheme the real check on exports was through the maximum allotments to the purchasing firms, since the prices offered would in themselves have attracted much larger quantities, the position has been reversed since the middle of July, export having practically stopped owing to the Government price not being acceptable to dealers in comparison with internal prices, especially in view of the possibility of these rising materially later through poor winter rains. From July onwards, however, the requirements of the United Kingdom became less urgent, so that the stoppage of exports was of no material consequence to it, and was satisfactory to us as decreasing the competition for wheat and thus tending to keep down a rise in prices. Moreover, owing to a fall in prices at home and subsequently, in the autumn, to a great increase in

freight charges, further shipment to the United Kingdom of wheat purchased at the price we offered would have resulted in loss. I may mention here that the wheat we shipped home was disposed of under the direction of a Wheat Committee appointed by His Majesty's Government and containing representatives of the India Office, the Treasury and the Board of Agriculture.

114. The scheme speedily provided the check on prices in India which was its main object. In Northern India, just before the scheme came into operation, internal prices at various representative centres ranged between $6\frac{1}{4}$ and $8\frac{3}{4}$ seers per rupee. By the middle of May they had fallen to between 9 and $11\frac{1}{4}$ seers; and in spite of some subsequent rise, caused mainly by the unsatisfactory character of the south-west monsoon in the Punjab, and the delay in the arrival of the winter rains, they are still below the level at which they stood when the scheme came into operation. The scheme has also worked without hardship to the producer. Thus taking the Punjab, the most important portion of India affected, the cultivator there is in normal times well satisfied with a local wholesale price of Rs. 3 per maund which corresponds roughly, allowing for transport and other charges, to a price of Rs. 4-2-0 *f. o. b.* at Karachi, whereas it will be seen from what I have said already that the prices offered have been considerably higher than this. We have also some information to the effect that the cultivators appreciate the offer of a definite price by Government. The shipment of wheat under the scheme likewise produced an excellent effect in Great Britain, in lowering the prices there at a time when this was much needed: thus the home prices which were at one time 69*s.* a quarter had fallen to 52*s.* in the first half of June. For the success which has attended the scheme we are greatly indebted to the ability, tact and zeal of Mr. M. M. S. Gubbay, C.I.E., who discharged the duties of Wheat Commissioner till he took up, in October last, the post of Deputy Secretary in the Finance Department. The total amount of wheat exported up to date this year amounts to about 650,000 tons.

115. As regards the profits derived from the scheme, these owing mainly to the enormous cost of freight and the larger supplies that came into the United Kingdom from other quarters, have been

much less than might have been anticipated a year ago, and up to date they amount to about £150,000. A definite balance-sheet cannot yet be struck, however, as the scheme is to continue in operation, in the interests of the Indian consumer, after the close of the current year, and we shall have to take into account the results of future transactions. In any case there can be no loss to India while the scheme continues in operation on its present lines and thus still includes the guarantee of His Majesty's Government against such a contingency; and though we should of course have been glad of a large profit, this was not one of our primary inducements to undertake the scheme. The main object, so far as India is concerned, was, as described in Your Excellency's words in the final Budget debate last year, "to ensure a moderate level of prices, to safeguard the consumer and yet not to disappoint the cultivator of his legitimate profits"; and as you also said on that occasion such profits as may finally ensue will be employed in some special way to the advantage of the people.

116. In regard to food-prices generally, I should like to draw attention to our very fortunate position as compared with some of the principal belligerent countries in Europe. Thus it appears from returns compiled by the Director of Statistics that in January last retail food-prices in Calcutta were only 7 per cent. above what they had been at the beginning of the war, whereas, as we have recently learned from the Board of Trade *Labour Gazette*, the rise has been 47 per cent. in Great Britain, 83 per cent. in Germany and no less than 112 per cent. in Austria.

Conclusion.

117. Now, my Lord, I draw my remarks to a close. It has been a source of great concern to the Government of India that the last Budget to be presented under Your Excellency's auspices should be marked by the necessity of a large increase in taxation. But we should be flinching from our duty, and unmindful of the example which has been set to us in other parts of the Empire, were we to shrink from this, while the increased burdens which we have proposed are small in comparison with those which have to be borne by other countries participating in the war. We may also, I think, derive some satisfaction from the fact that whereas

on the last occasion on which additional taxation had to be imposed (in 1910) that necessity arose from the domestic circumstances of India, our present measures arise only through the participation of India in the greatest war which any of us are likely to see and in which the whole future of the Empire is in issue. And when I recall the Resolution unanimously passed in this Council on the 24th February 1915, which affirms 'the unswerving resolution of Indians to support the honour, dignity and prestige of the Empire regardless of the sacrifice it may entail on them,' I am confident that the measures we propose will receive full acquiescence in the Council and in the country.

118. In conclusion I desire once again to express my heartfelt acknowledgments to the officers of the Finance Department for the way in which they have dealt, in their various spheres, with the very difficult conditions through which we have passed during the current year and which are likely to continue throughout the year to come. I can only repeat what I said last year that I am most deeply indebted to their loyal and efficient aid.

W. S. MEYER.

DELHI, *March 1st*, 1916.

THE BUDGET.

Extract from the Proceedings of the Indian Legislative Council held at Delhi, on Thursday, 1st March 1917.

SPEECH OF THE HONOURABLE FINANCE MEMBER INTRODUCING THE FINANCIAL STATEMENT FOR 1917-18.

Introductory.

My Lord,—I rise to present the Financial Statement for 1917-18. As usual there will be no debate to-day; and before we discuss the Financial Statement itself, it will be necessary to proceed with some urgent legislation which I shall presently have to introduce. We shall, however, begin the discussion stage on the 7th March. The figures in the Financial Statement will subsequently undergo such amendments as may be required by our later information or suggested by the discussions in Council. The Budget in its final form will be presented on the 21st March, the usual closing debate taking place on the 23rd.

2. We must assume for Budget purposes that the war will continue throughout the coming year. This, of course, affects us prejudicially in many ways, some of which I shall have to refer to in detail later on; while as regards our estimates, I must repeat what I said last year, that the difficulties in framing accurate forecasts are very great in view of constant and unforeseable changes of circumstances. As I said two years ago, we are really groping in the dark and can only go as carefully as possible.

3. The situation which I have now to describe is complex, though accompanied by many satisfactory features. The general revenue position is excellent, and in particular, our railway receipts have far exceeded the figure estimated in the current year's Budget. Our postal savings bank deposits, instead of declining, as we feared when that Budget was framed, have shown a welcome, though not entirely steady, recovery. Our currency note circulation has enormously expanded. On the other hand, our sea-borne trade, though it has improved in value, has been hampered throughout the year by difficulties of freight; and the altered position in regard to exchange, which has now completely

lost the tendency to recurrent weakness shown in the first period of the war, has confronted the commercial community and ourselves with difficulties and problems which probably only the stress of war could have brought about.

4. The satisfactory revenue position is the direct result of an exceptional monsoon. The agricultural outlook at the beginning of the year was unpromising, and there was even distress in some tracts. The south-west monsoon in 1916, however, was abnormally bountiful, and though the winter rains were in marked defect in January, good and useful falls were received in the early part of February almost everywhere except in the Punjab and the North-West Frontier Province. Thus over India generally the prospects of crops, other than wheat, are exceptionally good, except in limited areas in Assam, Bengal, Bihar and Orissa and Madras, where some damage has been sustained from excessive rain or storms. The wheat crop is suffering in unirrigated areas, especially in the Punjab. That province, however, received unusually heavy rainfall in the early part of October, and is thus in a better position to withstand the cold-weather failure.

5. Our trade conditions are still governed by the depressing effects of the war to which I referred in my last year's speech, notably scanty and dear freight, and restrictions which it has been necessary to impose on exports and imports with reference to military and political considerations: also, of course, the stoppage of commercial intercourse with enemy countries and tracts under hostile occupation. In his Trade Review for 1915-16, the Director of Statistics brought out the fact that, comparing the calendar year 1915 with its predecessor, the larger portion of which was under peace conditions, the relative falling-off under imports was larger in India than in any other country affected by the war except Russia; while our exports also showed a material decrease, as against a large expansion in the case of Canada, Japan and Egypt, to take only countries within the belligerent sphere. There was, however, some recovery in the closing months of the official year 1915-16, and the total sea-borne trade of India for that year was much the same as in 1914-15 (£238 million against £236 million), whereas in 1913-14, when it reached the highest point hitherto attained, it amounted to £327 million.

Taking the current official year so far as figures are available, *i.e.*, to the end of December, there has been a considerable improvement over the corresponding period in 1915-16, exports of private merchandise, including re-exports, being about 34 crores better and imports about 15 crores higher, while the total balance of trade, after taking into account net private imports of treasure, may be roughly put at 58 crores in favour of India. It may be said indeed that our trade transactions are now once more reaching the figures which prevailed just before the war. It must be remembered, however, that this is due in considerable part, and especially as regards imports, to a large increase in prices, and that quantities would still show a material decrease. The gap caused by the cessation of trade with enemy countries is being filled by larger trade with the United States, Japan and Russia, and by a material increase in our exports to the United Kingdom.

The chief increases under exports have been in respect of raw cotton and jute manufactures, rice, pulses, seeds, hides and skins, and cotton manufactures. But these have been counterbalanced to some extent by decreases under wheat and tea, the tea exports having been specially retarded by the lack of freight. The increase under imports occurs mainly under cotton manufactures—principally piecegoods, while there are decreases under sugar and railway plant and rolling stock.

We must be prepared, however, for some check to this upward movement owing to restrictions upon imports now found necessary in the United Kingdom, of which the recently announced limitation upon jute and tea imports is an example bearing materially upon our trade and our revenue alike.

As regards the geographical distribution of our trade, roughly speaking the imports from and exports to other portions of the British Empire practically balance each other, and the surplus of India's exports over her imports occurs almost entirely in respect of trade with foreign countries, and most noticeably so in regard to Japan and America. The credits thus due to India in foreign lands, adjusted as they usually are through London, must therefore have been a considerable factor in assisting England's international exchange position.

Change in forms of account.

6. Before I lay before the Council our estimates for the present and the coming years, I must note some changes in the accounts submitted.

(1) As I foreshadowed in my final Budget speech last March, we have split up expenditure head No. 24—Medical—into two sub-heads dealing respectively with medical and sanitary outlay, so that it may be easier for the Council to trace the progress of expenditure under sanitation. The same applies to the corresponding receipt head No. XX.

(2) The Secretary of State has decided that the 'Estimate of Revenue and Expenditure of the Government of India,' which has hitherto been separately laid before Parliament, need no longer be so submitted, and that the figures should be exhibited in connection with our Budget accounts. Accordingly the Financial Secretary's Memorandum has now appended to it, a statement of the revenue and expenditure of the Government of India and the Provincial Governments, which gives the information previously supplied in the Parliamentary paper.

Revised Estimate of Revenue and Expenditure for 1916-17.

7. The general position is brought out in the following table,* which compares the current year's Budget and the Revised Estimate now put forward:—

[In millions of pounds]

	Budget, 1916-17.			Revised, 1916-17.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue	55·925	30·603	86·528	64·803	31·951	96·754
Expenditure	55·099	30·956	86·055	59·065	30·390	89·455
Surplus (+) or Deficit (−) ..	+·826	−·353	+·473	+5·738	+1·561	+7·299

* But see adjustment referred to at the close of paragraph 68 and the final table in paragraph 70.

Revenue and Expenditure—Imperial.

8. As regards Imperial transactions, it will be observed that we are about £9 million better under revenue, but our expenditure has increased by about £4 million, leading as a result to a surplus of £5·7 million against £826,000 estimated in the Budget.

9. Nearly half the expansion of Revenue is due to a phenomenal increase of over £4 million under Railways. The following statement, in millions of pounds, shows gross and net receipts from State Railways for the year 1915-16, and as taken (*a*) in the Budget, and (*b*) in the Revised Estimate, for the current year:—

	Actuals, 1915-16.	Budget, 1916-17.	Revised, 1916-17
Gross receipts	38·2	37·6	41·7
Working expenses, including payment of surplus profits to Railway Companies.	20·3	20·7	20·8
Net receipts ..	17·9	16·9	20·9

In framing the current year's Budget we did not deem it safe to repeat in full the record figure under gross receipts which was then anticipated in 1915-16. As I said in paragraph 24 of my speech introducing the current year's Financial Statement, this head (Railways) " is one under which it is specially necessary to take cautious estimates, since a relatively small percentage of error may lead to a difference in the aggregate sufficient to affect the financial position to a material extent. Even apart from the war and possible further trade restrictions connected therewith the outlook for 1916-17 is not wholly satisfactory in view of the unfavourable south-west monsoon of the current year (1915-16) and the unsatisfactory winter rains, and we think, after very careful examination, that it is not safe to count on a full repetition of the record railway revenue which we count on obtaining this year."

Fortunately, however, owing to good rains, more favourable trade and economic conditions, and absence of the normal competition from the coasting trade—which has given the railways

for example, so much more coal to carry—the railway receipts which had shrunk materially in the first year of the war, have continued the upward progress which they subsequently took and have now reached an unprecedented figure. I may add that a small portion of the additional net railway receipts comes out of our own pocket on the military side, as I shall mention later on.

10. The remaining increase under Revenue occurs chiefly under the following heads:—

(1) *Opium.*—£866,000, due mainly to higher prices realised at our auction sales in Calcutta, and also for medicinal opium sold in England. As I indicated last year, the war has opened up for us a market for medicinal opium which was formerly supplied from Turkey. I may note here that we have concluded an agreement with the Government of the Netherlands Indies, with effect from the 1st January last, similar to those we already have with the Straits Settlements and Hong Kong, under which that Government will now take from us at an agreed fixed price all the opium it requires from India.

These arrangements for the direct supply of opium to other Governments do not, I may add, increase the quantity of opium which we make available for export to the Far East, as a corresponding reduction is made in the amount which we offer for sale at the Calcutta auctions.

(2) *Salt.*—£798,000. Owing to the falling off in the import of salt into Bengal and thence into Behar and Orissa, by reason mainly of freight difficulties, the demand for salt of local manufacture has extended to areas previously supplied by the imported article. This additional demand has fallen mainly on Punjab salt, and has led to a rise in price, which has been greatly enhanced by speculation in the salt trade, with the result that applications for the clearance of salt, accompanied by payments of duty, have been registered long in advance, and such orders are now booked well into the coming year. This rush of applications was also encouraged by the apprehension of a further increase in the salt duty in connection with the Budget of 1917-18. The result is that we have obtained in 1916-17 a good deal of revenue

which properly belongs to 1917-18, and against the large increase this year we shall have to set off a practically equivalent fall in the succeeding twelve months.

(3) *Customs.*—£891,000. This improvement reflects the more favourable trade conditions to which I have already referred, and substantial increases occur under most of the tariff sub-heads, as for example, sugar, tobacco, chemicals and articles of food and drink. The most important of the improvements, however, are an additional £½ million under manufactured articles, £ 253,000 under cotton manufactures, and £230,000 under metals and manufactures of metals other than silver. The export duties also share in this general improvement, the jute duty having contributed about £170,000 more than was anticipated in the Budget—in spite of the restrospective exemption of raw jute purchased for His Majesty's Government—and rice an additional £156,000. On the other hand, we have a warning as to the grave influence which war conditions may at any time exert on our import revenues in the decline of £⅓ million in the duty on private imports of silver, owing to high prices and heavy coinage demands, and difficulties of shipment, and of £100,000 in the imports of petroleum which, again, have been affected both by high prices and freight scarcity.

(4) *Mint.*—£552,000, mainly due to seigniorage on our recent large rupee coinage. This seigniorage is a fixed percentage, deducted from the profits otherwise payable to the Gold Standard Reserve, in order to cover the cost of mint establishments and other coinage charges. There is likewise an increase in the profit on nickel coinage, owing to a rise in the circulation of nickel pieces.

(5) *Posts and Telegraphs.*—£300,000, due to expansion of postal business and increase in the number of field service telegrams.

11. In addition to these large improvements under the Imperial heads, there has been a most satisfactory growth of revenue under those which we share with the Local Governments. We thus obtain an additional £353,000 from *Income Tax*, due mainly to the high profits realised in Bengal and Bombay as the result of war conditions; and £170,000 more under *Excise* and the same amount under *Stamps*.

12. We have also a gain of £338,000 in our gross receipts under *Interest*. As I shall explain later, the peculiar circumstances of the year have led to an increase of the balances which the Secretary of State has had available for temporary investment, and have also entailed very heavy sterling investments on behalf of the Paper Currency Reserve, and our interest receipts have increased in consequence. In view, however, of these quite exceptional receipts, we propose to provide for the payment of £399,000 towards a special 'Paper Currency Reserve Depreciation Fund, and as this payment will be treated from the accounts standpoint as a reduction of receipts, it has the effect of disguising the real improvement obtained, which would otherwise have been as shown above. The circumstances which have led to this proposal are as follows. Our normal Paper Currency Reserve investment, as it stood before the war, included a consols holding of £2⅔ million. The continued retention of this now heavily depreciated security is an unsatisfactory feature in our otherwise strong Paper Currency position. Any sterling investments we hold on behalf of this Reserve should be readily realisable when occasion requires and such realisation should not involve material loss. Neither condition is satisfied with consols on their present footing. It has accordingly been decided that the consols holding should be gradually replaced by Treasury bills, the Secretary of State selling the former at such times as he may deem advantageous; and he hoped to sell out £250,000 during the current year. But as the consols are shown in the Paper Currency Reserve at their original purchase figure, their sale at present prices would involve a considerable loss on the amount at which they are still valued in our returns. It is accordingly proposed to constitute a depreciation fund, which will progress to the total difference in value between the consols in the Paper Currency Reserve at the date of purchase and what they are likely to realise on sale. This fund will be gradually built up out of interest which we get from the Paper Currency sterling investments; as consols are sold it will make good to the Paper Currency Reserve the difference between the sale price and the original purchase value; and till the assets are so employed they will be invested in Treasury bills. In 1916-17 we expect to get from interest on sterling investments in the

Paper Currency Reserve, a total sum of £399,000; and in view of our satisfactory financial position this year, we propose to pay in the whole of this sum to the new depreciation fund.

13. I have had made for me some interesting, but necessarily rough, calculations as to the extent to which our revenue receipts are due to the taxation imposed last year. The new taxes were estimated in the Budget, on the best information we could then get, to give us £3·6 million. It is now estimated that the actual yield has been about £1,200,000 more than this, of which £200,000 occurs under Salt, £650,000 under Customs, and £350,000 under Income Tax. The increases under the first and last heads, however, are largely due in the one case to considerable advance payment of duty and in the other to abnormal war profits.

14. On the Expenditure side, there is a total increase of about £4 millions over the Budget Estimate, the greater part of which occurs under *Military Services.*

Deducting from the gross military expenditure the amount that we get in the way of receipts, we provided in the Budget for a total net outlay of £22½ million, which included £520,000 kept as as reserve against unforeseen charges. Not only has that reserve been utilised, but the total net military expenditure is now estimated to amount to about £25·4 million, as against £20½ million taken under peace conditions in the Budget for 1914-15. The principal items contributing to this excess are:—

(1) An outlay of £936,000 on additional rifles and ammunition which have to be obtained from Home, and which the War Office had till very lately been unable to spare for us. This represents about two-thirds of our total indent, estimated to cost £1,486,000, and the remaining £550,000 will, it is expected, be spent in 1917-18. These supplies are greatly needed in view of the wear and tear of our existing stock of rifles and the drain on our ammunition supply, and the necessity for adequately arming the large number of new recruits we have had to raise.

(2) Increased outlay in connection with the position on the North-West Frontier (£367,000)—caused mainly by (*a*) training of troops on the frontier and connected movements; (*b*) expansion of

animal transport units, and services such as the Supply and Transport and Army Bearer Corps; (c) actual operations against tribesmen, and subsidiary expenditure in connection therewith under rations, clothing, stores, *batta*, etc.

(3) Improvement of frontier roads (£200,000).

(4) Increase in ordinary expenditure on imported and local stores, owing to higher prices, etc. (£700,000).

(5) Increased railway charges in India consequent on larger movements of troops and stores (£393,000).

(6) Provision of £160,000 for application, from 1st January 1917, of the concessions announced on that date in regard to free rations to sepoys and larger pay to the higher ranks of the Indian Army. This allows for outlay in providing a necessary reserve of food stuffs.

(7) Increased outlay in connection with the Aden operations (£137,000) owing mainly to larger supplies of stores.

15. The only other item of increase which calls for special remark on the expenditure side is one of £524,000 under *Political*, due to special political expenditure in Persia, and the Indian share of the cost of military police and levies employed there.

16. On the other hand there is a decrease of £319,000 under *Interest* charges. The Budget estimate contemplated the renewal of £5½ million India Bills which, as explained in paragraph 23 below, it has since been decided to discharge. The provision made for discount on the renewal of the bills is thus saved.

17. The final result, as already stated, is that we obtain a surplus of £5·7 million. The greater part of this must be associated with a quite exceptional south-west monsoon and its consequences; but a substantial portion, as I readily admit—indeed I would rather say claim—is due to our cautious estimating a year ago at a time when the outlook, including military and political as well as trade and seasonal possibilities, demanded extreme caution. We are reminded even now of the latent possibilities in an adverse direction by the fact that our military expenditure and cognate political outlay have increased by nearly £3½ million above the provision which we thought desirable last March, and this

notwithstanding the fact that there has been no gravely disturbing change in our general military situation. In addition, as I shall shortly show, there is £1·8 million more of military expenditure against which we obtain no immediate recoveries, and some of which may eventually come against the revenue account.

The necessity for ample resources in the present year and during the twelve months to come will, however, be still more evident to those who study our ways and means position with attention, and thus realise that it is not necessarily on the revenue side that our chief difficulties lie. The money represented by our large surplus has been invaluable in the current year in assisting us in meeting the strain on our balances in India occasioned by the very large payments we have had to make on behalf of His Majesty's Government. The corresponding remittances to England which they ultimately enabled have served the double purpose of contributing to the extinction of our emergency war debt and towards assistance to His Majesty's Government in the prosecution of the war. And finally, as I shall shortly explain more fully, this new element of strength in our revenue position enables us to take up new obligations which we have keenly at heart.

Looking back to the Budget of a year ago I should not admit that our caution then was misplaced, and looking forward to the liabilities of the future I am quite clear, and the Council too will soon perceive, that no portion of the additional revenue which we then took could wisely have been dispensed with.

Revenue and Expenditure—Provincial.

18. We estimated in the Budget that the provinces, in the aggregate, would obtain a revenue of £30·6 million and spend £31 million, leaving a deficit of £400,000,—or to be precise, £353,000 —which would be made up from their balances. The present figures indicate, speaking roundly, an income of £31·9 million and an expenditure of £30·4 million, thus leading to an aggregate Provincial surplus of about £1·5 million.

All provinces share in this improvement, both in revenue and expenditure. As already indicated, the increase in revenue occurs mainly under the Provincial shares of Stamps, Excise, and Income Tax.

The lapse in expenditure is distributed in small amounts over most of the principal heads, and has been largest in Bombay, Madras, Bengal and Burma. The aggregate Provincial surplus goes of course into our balances to the credit of the provinces concerned.

Revised Estimate for 1916-17—Ways and Means and Secretary of State's drawings.

19. The important Budget figures in this connection were as follows :—

Outlay.	£ million.		*Resources.*	£ million.	
Provincial deficit ...		0·4	From balances		0·6
Capital Expenditure—			Imperial surplus ...		0·8
Railways	3·0		Rupee borrowing ...		4·3
Irrigation	0·9	4·2	Unfunded debt ...		0·3
Delhi	0·3		Special war receipts* ...		0·4
Discharge of debt ...		2·0	Miscellaneous items ...		0·2
TOTAL ...		6·6	TOTAL ...		6·6

20. The figures will now stand thus :—

Outlay.	£ million.		*Resources.*	£ million.	
Capital Expenditure—			Imperial surplus		5·8‡
Railways	1·5		Provincial surplus		1·5
Irrigation	·6	2·4	Rupee borrowing		4·5
Delhi	0·3		Unfunded debt		1·7
Discharge of debt ...		11·6†	Special war receipts* ...		1·0
Purchase of military stores and equipment awaiting allocation		1·8	Miscellaneous items ...		1·5
TOTAL ...		15·8	TOTAL ...		16·0

* These include sums obtained from deposits of funds accruing from the liquidation of hostile firms and the employment of enemy ships.

† The discharge of debt is shown in Statement C of the Financial Statement as amounting to £11·8 million. The difference represents rupee debt bearing interest at 3 and 3½ per cent. which has been cancelled by the issue of a smaller face value of 4 per cent. paper in return for 3 and 3½ per cent. paper surrendered in connection with the conversion operations of 1916. The amount of debt cancelled is shown in Statement C as debt discharged by a *per contra* credit to the head 'Deposits and Advances—Miscellaneous.'

‡ Figure adjusted with reference to paragraph 68 and the table in paragraph 70.

21. Taking resources first—

(1) I have already explained the Imperial and Provincial surpluses.

(2) We announced in the Budget a rupee loan of £4⅓ millions including the Post Office section ; but we were ready to take up to £4 million more, in which case we should have devoted the surplus to paying off our loan from the Gold Standard Reserve. As a matter of fact, however, we have got little more than the amount that we fixed as in any case necessary.

(3) Unfunded debt will bring us in £1·7 million in view of the welcome fact that there has been a net increase of £700,000 in post office savings banks deposits, instead of a like decrease as apprehended when the Budget was framed.

(4) Under Special war receipts we now anticipate a higher return from the hire of enemy ships, and also some further deposits in connection with the liquidation of hostile trading concerns ; while the miscellaneous item shows an improvement of £1·3 million attributable to improved receipts from local funds and miscellaneous deposit transactions, and a large increase in the amount of Council bills remaining unpaid at the end of the year as compared with the amount outstanding at its beginning.

22. (1) On the outlay side, we have no longer to reckon with any Provincial deficit, there being on the contrary a surplus.

(2) The Railway capital expenditure is now estimated at £1·5 million against £3 million taken in the Budget. A lapse of £1 million is expected in England owing to the difficulty of obtaining material, and it is probable that the railway authorities here will not be able to spend more than about £300,000 in excess of the grant originally allotted to them for expenditure in India. The actual outlay is thus expected to amount to about £2·3 millions, but from this a deduction of £810,000 has to be made on account of railway stores sent to Mesopotamia and elsewhere for the construction of military railways there at the cost of the Home Government. In effect, while £2·3 million has been spent on the improvement of our railway property as a whole, this addition to

the capital account is partly counterbalanced by the diminution of the value of that property to the extent of the £0·8 million of stores, which it has thus surrendered.

(3) The reduced Irrigation expenditure is in accordance with the progress of actuals, the lapse being largely due to the completion of the larger projects and the deputation of engineers to military duty.

(4) On the other hand, we have had to incur expenditure to the extent of £1·8 million on the purchase of military stores and equipment in anticipation of demands either in India or from the expeditionary forces. Pending their allocation to specific requirements, when the cost will be treated as expenditure debitable to Indian revenues or recoverable from the Home Government as the case may be, it has to be charged to a suspense head, thus reducing the resources available for general ways and means purposes.

23. We find ourselves then, owing mainly to an improvement of about £7 million in the Imperial and Provincial surpluses, able to meet our current liabilities outside discharge of debt, and at the same time to provide a much greater amount for the latter purpose. The Budget programme under this head contemplated the repayment of £½ million of India bonds which fell due for redemption in the ordinary course, and of £1½ million out of the £7 million of short-term India Bills which the Secretary of State had raised at the beginning of the war. We had also closed the year 1915-16 with a debt of £4 million (out of £7 million borrowed at the beginning of the war) still outstanding to the Gold Standard Reserve, but we could not then see our way to discharging this liability in the current year, except in the contingency which did not mature, of a very large response to our conversion loan.

With our improved resources we are now able, besides paying the India bonds, to discharge the £7 million of India Bills in full, and also the whole of the loan still outstanding from the Gold Standard Reserve. Our total payment in discharge of debt, including a small item of Railway Companies' borrowing and an annual instalment in repayment of an old loan from the Gwalior

State, thus amounts to £11·6 million. Our emergency war indebtedness is thus extinguished, and we shall be ready to undertake next year the new obligations of which I shall presently have to inform the Council.

24. I now turn to the state of our balances. The revenues did well at the end of 1915-16, and, as the table in paragraph 20 shows, we have not had to resort to drawings upon balances in 1916-17, but on the other hand should have been able to add to them to the extent of £0·2 million. The matter is complicated, however, by adjustments in respect of silver purchases effected towards the end of the year. The Secretary of State pays for some of his purchases at once, and his balances are depleted accordingly, but the corresponding credit on our side is not effected until the silver is received in India at the beginning of the next financial year. There is thus a short interval in which the value of the silver is lost to our accounts altogether and the amount thus temporarily withdrawn has not been taken into account in the foregoing calculations. Allowing for this, the actual position which we expect to attain on the 31st March next is a closing balance of slightly over £18 million as compared with £17·6 million anticipated in the Budget. In reality, however, we have improved on Budget anticipations to a larger extent as the value of the silver temporarily lost to our accounts in the manner above described is expected to be £1·7 million, and as soon as this silver is received in India, in April or May, the balances will rise by the same amount.

25. I have so far been dealing with those transactions only which affect our balances as a whole, and have not considered the numerous, and on this occasion even more important, transactions which imply a receipt or disbursement on our side against a corresponding disbursement or receipt in England. In ordinary years it is not necessary to give any prominence to this complication in the general statement of our financial position. We are satisfied to show that we are maintaining suitable balances both in England and in India, and a proper distribution of our resources is usually attainable without special difficulty. In the present year, too, we hope to succeed in closing the financial year with an

adequate balance both here and in England. The figures we anticipate are £5·7 million in London, and £12·4 million in India, the latter figure being about the same as the usual standard, and the former well above it. But this result has only been secured by exceptional measures, and with much difficulty and anxiety. The question bears most closely on our own financial position and on the interests of trade, and I shall therefore endeavour to make it clear.

Remittances to the Secretary of State, and their bearing on exchange.

26. The Secretary of State's cash requirements, as anticipated when the Budget was framed, were on a more or less normal scale. He expected to require £21·8 million for his ordinary home charges, including capital outlay, and £2 million more for discharge of debt in England, as already explained. His balances, however, were strong, and it was contemplated that £1·3 million would be found by drawing upon them. For the remainder, namely £22½ million, the Secretary of State relied on recoveries in London on account of war expenditure to the extent of £18·6* million, which we expected to incur on behalf of His Majesty's Government in India, and proposed to obtain the balance by drawing Council bills on us to the extent of £3·9 million. While, however, our expenditure in India on war requirements against corresponding recoveries by the Secretary of State at home evidently operates, so far as he and we are concerned, in the same manner as the sale of his Council drafts, it does not, like the system of Council drawing, also meet the demands of trade in respect of private remittances to India; and by depleting our treasury balances, it diminishes our ability to meet those demands otherwise. It was in fact evident, even when our Budget was framed, that most of the strain of the trade demand for Council drafts in 1916-17 must ultimately be thrown upon the Paper Currency Reserve, and measures to meet that contingency were duly taken.

27. I will now state what has actually happened. As I have just explained we calculated in the Budget that we could afford

* I include in this figure some outlay for the Australian Commonwealth.

to let £22½ million of our treasury balances be transferred from here to England. The total amount which, as we now estimate, will be actually transferred to London has risen to the unprecedented figure of £71½ millions. Our recoverable war expenditure, now estimated at £38½ million, has been more than doubled, and in addition, there has been an acute trade demand for Councils which has been and is being met to the extent of £33 million. The two questions at once arise how has this enormous transfer been financed on our side and how has the Secretary of State employed the excess funds thus remitted to him.

28. Well, as I have already said, we quite realised from the outset that there would be a much heavier trade demand for Councils than the small sum which as it seemed, our treasury balances would be able to meet. We have met the two-fold strain of increasing war outlay in India, coinciding with a strong trade demand for remittance to India, in three ways. In the first place we are finding from our treasury balances a total sum of £33 million. As already stated this improvement of £10½ million on our original forecast is due mainly to the large Imperial and Provincial surpluses, that is to the generally prosperous revenue position. Secondly, outside silver in transit we shall have provided the equivalent of £19½ million of new currency by the coinage of silver purchased for us in England. Thirdly, we have withdrawn £19 million from the Paper Currency Reserve in India, placing ourselves in a position to do this by taking power from time to time to increase our Paper Currency Reserve investments in England.

29. I turn now to the arrangements on the Secretary of State's side. He receives in remittances from us some £71½ million. Of this amount, he will require, as we now estimate, £21·7 million for his ordinary charges, while £16·2 million have been applied to the purchase of silver, and £19 million have been invested in the Paper Currency Reserve. Another £4·3 million, representing mainly the profits on the coinage of our large silver purchases, has been invested on behalf of the Gold Standard Reserve. With the balance left, and by drawing to the extent of £1·3 million on his cash balance, which stood at the commence-

ment of the year at the large sum of £7 million, the Secretary of State has been able, as already explained, to devote £11½ million to the discharge of debt.

30. These, then, are the bare facts of our ways and means situation as between England and India. They may be focussed in a sentence: we anticipate that we shall have arranged, in a single year, for remittances well exceeding the maximum remittances of any two successive years since 1899, when our present gold standard system first became effective. The exchange difficulty has arisen from the fact that, for the time being, we have not been able to do more. Or, to put the matter in another form under war conditions India's exports, more particularly since the Indian Government has itself become an immense exporter of war supplies and services, are urgently demanded without regard to considerations of price, freight or quantity, while the same conditions have restricted the volume of the imports in kind which can possibly reach her in repayment, and preclude or impede the alternative methods of adjusting a balance of trade which has become embarrassingly large. The import of gold on a large scale is obviously prejudicial to the larger interests of the Empire as a whole, while silver, as present prices testify, is increasingly difficult to obtain.

31. Let me now glance for a moment at the situation prior to this crisis. At the outbreak of war, we had a very strong rupee stock in this country, amounting to some Rs. 40 crores, and as soon as our entry into the war supplied a justification for drastic measures, we stopped the issue of gold and conserved our holding of £10 million of sovereigns for future eventualities. At that period, and for some considerable time after, our real danger lay in the possible weakness of exchange, so that it would have been manifestly unsafe then to add to our stock of silver in India at the expense of our stock of gold in London.

Starting, then, with very considerable strength as regards our metallic reserves, we had also before the occurrence of the present crisis, fortified ourselves still further by the measures taken to encourage the more rapid growth of our note circulation. Three years ago the active circulation stood at Rs. 52 crores and fell at

once to a much lower figure at the outbreak of war. A year ago the circulation had reached Rs. 54 crores, and I felt it a matter of considerable satisfaction that its recovery had been so complete. To-day it stands of Rs. 68 crores; and I can only say that, but for this phenomenally rapid development, our situation now would have been much graver than it is.

32. I turn next to the vicissitudes of exchange. At the outbreak of the war exchange dropped, and from August 1914 to January 1915 it was necessary to have weekly sales of sterling drafts on London. Exchange fell once more in June 1915, and the sale of reverse drafts had to be resumed for three months. The demand for Council drafts then recommenced and for a long time continued on a moderate scale. It first attained abnormal strength at the end of January 1916, and sales were maintained on a heavy scale during February and March. Thereafter, during the first six months of the present financial year, the demand was again reduced to more moderate dimensions, but revived at the end of October, and in the early part of December the weekly sales averaged over £2 million. Our rupee holding in the Paper Currency Reserve had then sunk to Rs. 14 crores, and in spite of the silver awaiting coinage, it was evident that, under the conditions as regards purchase and shipment which the war imposed, a limit must be placed, for some time at any rate, upon further sales. To have held on would have been to accept the probability of falling short of rupees for the encashment of notes and of having to declare our paper money temporarily inconvertible. Accordingly on December 20th the Secretary of State imposed a limit of Rs 80 lakhs on his weekly sales, which was raised to 120 lakhs for the following week and has since been continued at that figure.

33. It only remains to recite briefly the remedial measures which we have taken. At the time when the demand for Council drafts became heavy about January 1916, our rupee balances were still exceptionally strong and we were approaching the period when rupees ordinarily return to us in large quantities. Indeed we experienced no difficulty in standing up to the demand until the slack season began. Nevertheless, in February 1916 we advised

the Secretary of State that it would be desirable to resume the purchase of silver, and since then purchases have been continuously made in spite of a range of prices which threatened, if unduly forced, to raise the intrinsic value of the rupee to its value as a token coin. We estimate that the fresh silver obtained since February last year will suffice to provide 36 crores of new rupees—a sum far exceeding the fresh coinage in any similar period since the re-opening of rupee coinage in 1899-1900. Of the total amount just mentioned our local purchases in India account for some 2¾ crores while the remainder has been negotiated in England. Those who have followed the price conditions of the period, and are aware of the other demands upon the silver stocks of the world, will not fail to realise the amount of successful effort on the part of the Secretary of State in England which the purchase of this huge quantity implies.

34. At the time when these difficulties began, our original £10 million of sovereigns had been reduced by various calls connected with the war to £8 million. But in the meantime we had also in our vaults £7 million worth of gold bullion which we were holding on behalf of the Bank of England, and we have taken steps, as the Council are aware, to place this gold at the disposal of the public on such conditions as will give us the maximum help from the currency standpoint. In effect we are purchasing this gold for the above purpose from the Bank of England, which is reimbursed as the sales proceed, from gold hitherto held on behalf of the Paper Currency Reserve in London. And when, by our sale of this gold, a situation has been reached in which the present premium of the sovereign in India, as compared with the normal exchange parity of 15 rupees, has wholly or mainly disappeared, we shall proceed to release a portion of the sovereigns held in the Paper Reserve on this side.

Owing to the absence of facilities for refining gold on a really large scale, it is taking some time to absorb the raw gold available. This difficulty is being remedied as far as possible. Meanwhile an amount valued at £1¼ million has been placed upon the market by the first four weekly sales, and the quantity taken each week is now showing a satisfactory upward movement.

35. As regards the further encouragement of the note circulation our action so far has necessarily been of a negative character, but I attach no little importance to it. It consists in our refusal to curtail the enlarged facilities for the encashment of notes which the public have enjoyed throughout the war and which have been productive of such beneficial results in the extension of our note circulation. We are also about to consult Local Governments as to the advisability of introducing a one rupee note. If this innovation can be attempted and proves successful, no one will be more gratified than myself, for I have always been optimistic as to the wide possibilities of our paper currency system and may claim, I think, to have done a good deal to demonstrate them practically. But we must beware of forcing the pace in these matters, especially at times of incipient uneasiness like the present.

36. There remains, among the fundamental methods of attacking the problem, one other yet to be mentioned. The difficulty of securing to India the payment for her excess of exports can be avoided in so far as she is prepared to give credit for the amount due to her instead of insisting on immediate payment in kind or cash. The war loan of unlimited amount which we now propose to float offers an opportunity of testing possibilities in this direction. If all these remedies prove inadequate, the only remaining alternative is the temporary contraction of our exports, and that is a result which we must anticipate from the restrictions on the sale of Council drafts which have become necessary as an emergency measure in the present season. As has already been said in the press notice issued after my discussions with the exchange banks and other commercial authorities in Calcutta, we intend that these restrictions shall be relaxed as soon as it is safe to do so, but so long as the difficulties which they are meant to meet are unremoved, the restrictions too must remain. What can be done is to alleviate the rigour of their operation, directly upon the exchange banks and indirectly upon trade generally, as fully as possible both by our own action and, what is more important by the concerted action of the banking community and trade. This concerted action is now being taken. The Secretary of State's Council bills are being allotted at a fixed price; the exchange banks are maintaining fixed rates of exchange in England

and India; and I would ask commercial houses in India to give these efforts at mitigating the difficulties of the situation their fullest and most loyal support.

I will conclude these remarks on the exchange difficulty by reminding the Council that, as Your Excellency pointed out in your opening speech this session, it arises ultimately from an essential service which India is rendering to the Empire in financing war expenditure abroad and so assisting in securing the United Kingdom's exchange position. The inconveniences arising therefrom, however acutely they may be felt, will therefore, I trust, be readily accepted as a war sacrifice which India has made for the Empire.

37. Turning to another phase of the transactions, we find that the abnormal remittances to England have rendered possible further services of a very valuable kind. By arranging to discharge £7½ million of sterling debt in the current year we have left the home market free to that extent to take up the Home Government's war securities. The sums of £19 million and about £4⅛ million invested on behalf of the Paper Currency and Gold Standard Reserves, respectively, have been employed in the purchase of Treasury bills, that is, have been lent to the Home Government for the prosecution of the war. The £4 million of debt repaid to the Gold Standard Reserve is being lent, by investment in the same manner. In effect, therefore, out of about £38½ million which we are spending this year on account of His Majesty's Government and recovering from them, we are re-lending them more than £27 million through the purchase of their war securities. Taking last year's transactions into account also, our total holding in British war securities in the Paper Currency and Gold Standard Reserves will amount at the end of this year to about £46½ million, of which £35 million is wholly new investment.

Few people have, I think, realised the extent to which we have been able to assist His Majesty's Government by these operations. The sums with which I have been dealing are far in excess of what could have been obtained—even had such a step been otherwise desirable at an earlier stage—from a war loan in India.

India's Financial Contribution to the War.

38. This brings me face to face with the whole question of India's financial contribution to the war. We have been subjected to much criticism in certain quarters for not contributing more than we have done, and we have been reminded in this connection of a Resolution moved and carried in this Council on the 8th September 1914 by Sir Gangadhar Chitnavis, to which Your Excellency referred in your speech on the 7th February, in which the council expressed the opinion that 'the people of India, in addition to the military assistance now being afforded by India to the Empire, would wish to share in the heavy financial burden now imposed by the war on the United Kingdom, and request the Government of India to take this view into consideration and thus to demonstrate the unity of India with the Empire.'. Also of a further Resolution, moved and carried on the 24th February 1915 by Mr. M. S. Das, which affirmed the 'unswerving resolution of Indians to support the honour, dignity and prestige of the Empire regardless of the sacrifice it may entail on them.' We have been told that it is a very inadequate compliance with the spirit of these Resolutions to be merely bearing the peace cost of the expeditionary forces which we have despatched over-seas; and we have been accused, with reference to remarks made in paragraph 14 of my speech introducing the last Financial Statement and paragraph 5 of that introducing the final Budget, of having tried to squeeze His Majesty's Government in respect even of these normal charges.

39. Well, I must remind these critics that Section 22 of the Government of India Act forbids the application of the revenues of India to defraying the expenses of any military operations carried on beyond our external frontiers otherwise than for preventing or repelling actual invasion or under some other sudden or urgent necessity, and that the specific consent of both Houses of Parliament is requisite to set these provisions aside. As the law stands, the whole cost of the expeditionary forces applied from India was therefore primarily debitable to His Majesty's Government, as had been the case, for example, in regard to the troops we lent for operations in South Africa during the Boer War, and in China about the same time. We felt, however, that in the

circumstances of the present war we could not properly claim such full payment, and accordingly, after the passing of Sir Gangadhar Chitnavis's Resolution, which I may say was brought forward with the full cognisance and approval of Lord Hardinge's Government, we proposed that we should bear the normal charges. Resolutions to this effect were passed in both Houses of Parliament, first in September 1914 and again in November of that year, and the latter Resolution governs India's present contribution in money to the war. Its terms are as follows :—

" That, His Majesty having directed military forces charged upon the revenues of India to be despatched out of India for service in the war in which this country is engaged, this House consents that the ordinary pay and other ordinary charges of any troops so despatched or that may be so despatched during the continuance of the war, as well as the ordinary charges of any vessels belonging to the Government of India that may be employed in these expeditions, which would have been charged upon the resources of India if such troops or vessels had remained in the country or seas adjacent, shall continue to be so chargeable, provided that, if it shall be necessary to replace the troops or vessels so withdrawn by other vessels or forces, then the expense of raising, maintaining, and providing such vessels and forces shall be repaid out of any moneys which may be provided by Parliament for the purposes of the said expeditions."

40. So long as this Resolution is in force, His Majesty's Government and we are equally bound by it, and we can neither increase nor decrease the amount of financial assistance which we render in accordance with its terms. In effect what the Resolution lays down is that, although we sent a large number of our best troops out of the country at a time when mere considerations of local safety might well have dictated their remaining here, we pay for them just as if they were still employed in India and at our beck and call.

Further, as regards what constitute ' normal charges' in respect of the many items of expenditure involved, we are bound to satisfy our Auditor General as to the correctness of the classification or to submit his objections for the decision of the Secretary of State.

There have consequently been discussions with His Majesty's Government in regard to the proper interpretation of the term normal charges in respect of various items, some of the more important of which were mentioned in the portions of my speeches above referred to. But in every case the discussion has been of the most friendly nature, and whenever there was any reasonable doubt we have been very willing that the decision should be given against ourselves. I may add that the War Office have cordially acknowledged the fairness and clearness with which the accounts have been compiled on this side, and the credit for this is primarily due to Mr. B. N. Mitra, C.I.E., the Controller of War Accounts.

41. The gross amount that we shall thus have contributed up to the end of the present year may be taken at £19 million ; but against this must be set charges relating to British troops actually serving in India which are being borne by the Imperial Government in pursuance of the provision in the Resolution of both Houses of Parliament, that the cost of substituted troops (territorial and garrison battalions) shall be borne by the Home Government. With that adjustment, our total net contribution towards the cost of the war in respect of the Expeditionary Forces is about £11½ million up to the end of the current year, to which we must add another £4 million estimated in respect of 1917-18.

It may be said, of course, that we have not done enough in this respect, and that we ought, through His Majesty's Government, to have moved Parliament to authorise a wider expenditure by India. That is a point which I shall discuss presently. In the meantime I desire to emphasise the fact that we cheerfully agreed to bear the charges which I have discussed above, and that we have never sought to minimise them, though we have been bound to interpret the terms of the Parliamentary Resolution in a way that would satisfy the Auditor General.

42. It has also to be borne in mind that, quite apart from these charges, we have had to add to our military expenditure very considerably in connection with the war which has, in particular, rendered it necessary to take special measures for the protection

of the North-West frontier. I need not go into details here, but will let the lump figures of military expenditure speak for themselves. The last budget framed under peace conditions, that for 1914-15, assumed a total net military expenditure of £20½ million, which was higher than the outlay for any preceding year subsequent to 1906-07. In 1915-16 the net military expenditure amounted to £22¼ million; in the current year, as I have already explained, it has run up to nearly £25·4 million, while we expect it to amount to close on £26 million in 1917-18. The bulk of the increased expenditure thus shewn is directly attributable to circumstances connected with the war, and with the precautionary attitude which further possibilities have forced upon us.

43. It has also to be remembered that we have been put to very considerable additional expenditure, in conjunction with His Majesty's Government, by reason of the political situation in Persia set up by the war. The total additional cost thus thrown upon us may be taken at £1,200,000 from the commencement of the war up to March 1918.

44. We have further, as I have already indicated, had to strain our resources very seriously and to impose prejudicial limitations on legitimate trade activities, in order to finance very heavy charges in this country on account of His Majesty's Government, while we have re-lent them a large part of our recoveries by taking up Treasury bills through the Paper Currency and Gold Standard Reserves. In all, as I showed in paragraph 37, we have, since the beginning of the war, put £46½ million into British war securities, of which £35 million represents wholly new investment. And in 1917-18 we expect that our anticipatory payments for the Home Government will be about as heavy as in the current year, while we must anticipate a recurrence of the attendant difficulties.

45. Finally, at the cost of cutting down our capital expenditure programme to the quick, we have abstained from indenting on the home money market with the intention of leaving it free for His Majesty's Government's loan operations. Thus in 1915-16, allowing for the discharge of debt, our net borrowings in London amounted only to a sum of £2 million, while in the current

year we are making no fresh sterling borrowing, but are on the contrary redeeming £7½ million of previous debt. Nor do we propose to indent on the home market in any way in the coming year.

46. We have been reproached in certain quarters for not having taken steps, a year or two ago, to float a special war loan in India, the proceeds of which would have gone to His Majesty's Government. I need only say that we carefully considered the desirability of such action and came to the conclusion that it was at that time not expedient. That conclusion, as the Secretary of State announced some time ago in the House of Commons, was fully accepted by His Majesty's Government, who realised that the best assistance we could then give was to abstain from borrowing in the home market and rely on India for our own essential requirements.

47. I now revert to the question whether we might have done more in respect of direct contribution to His Majesty's Government, with reference to Sir Gangadhar Chitnavis's Resolution of September 1914. The answer is that the situation at that time did not permit it. Our finances had been most gravely dislocated by the war: we were faced not merely by a large decrease in revenue, but by a very serious drain on our post office savings bank deposits, which had compelled us to borrow £7 million from the Gold Standard Reserve, while the Secretary of State had incurred £7 million of temporary debt in London. In framing the Budget for 1915-16, again, we were faced by what we thought would be a heavy deficit, and having regard to political and financial considerations, Lord Hardinge's Government felt strongly that it was necessary at that time to avoid additional taxation. In connection with the Budget for the current year such taxation had become a necessity, but the position on the North-West frontier was still so uncertain that we could not safely undertake fresh direct liabilities in connection with the prosecution of the war outside India. We had still, moreover, heavy temporary debt liabilities, £4 million remaining due to the Gold Standard Reserve, while we did not then see our way to repaying more than £1½ million of the Secretary of State's India Bills.

48. We have always felt, however, that if and when our circumstances warranted this, we should take up the question of making a further direct contribution by India towards a struggle in which her own political and economic future is so closely involved, and throughout which her trade and security have been so materially assisted by the command of the sea established by His Majesty's Navy; and we have been in constant touch with His Majesty's Government in regard to this matter. We hold that the time has now come at which we can safely put our wish into effect, and thereby gratify still further the patriotic feelings unanimously expressed in this Council on the occasion of the Resolution moved by Sir G. Chitnavis and Mr. M. S. Das. We are able to do this without misgiving, since we have now, as I have already explained, cleared off the whole of our temporary liabilities, and have accumulated balances strong enough to enable us to carry out our reduced capital expenditure programme without further borrowing in India on our own account next year.

49. Accordingly, at the beginning of January, Your Excellency addressed a telegram to the Secretary of State, from which I quote the following passage:—

"I feel, and I speak throughout with the cordial and unanimous assent of my colleagues, that the time has come for India to place her credit and her taxable capacity at the disposal of His Majesty's Government, to be utilised to the farthest extent which her limited resources and a just appreciation of the circumstances of her people render practicable, and in such time and manner as His Majesty's Government may deem expedient. We are prepared to borrow in India, as a war loan for His Majesty's Government, the largest sum which can be raised, and to offer for this purpose terms no less liberal than those which have been granted in England. If it should be found that Indian credit can also be usefully employed elsewhere, we should gladly assent to its being so employed: and in so far as the aggregate funds which India can thus directly borrow for the use of His Majesty's Government constitute a contribution not adequately proportioned to her resources, we propose that she should also undertake the service of a portion of the existing British war debt. In this spirit, and in the confidence that such an offer

will evoke a generous response from the Princes and peoples of India, we have addressed ourselves to the task of defining practical possibilities."

The telegram went on to indicate that we were prepared to accept an ultimate total special contribution of £100 million to the war, and to put forward proposals for increasing our resources in order to meet the consequent recurring liabilities, which may be taken at £6 million a year allowing for the gradual extinction of this debt by a sinking fund. Deducting from this £100 million the amount raised by our borrowing in India for the benefit of His Majesty's Government, and by any special issues which that Government might think it desirable for us to undertake elsewhere, we would liquidate the balance by taking over a portion of the Home War debt.

His Majesty's Government have gratefully accepted this offer, and the £100 million we are thus contributing amounts, I may point out, to nearly double our total Imperial revenue as it stood before the war.

50. I shall set forth presently the way in which we propose to raise the resources necessary for the carrying out of this offer, so I confine myself now to a few preliminary remarks on the subject of next year's war loan. Our decision to borrow next year as freely as we can for the benefit of His Majesty's Government, which was announced in general terms a few weeks ago, is in no way inconsistent with the view we took in 1915 that such a course was then undesirable, for the circumstances have now completely changed. In 1915 we had, as I have said, a large amount of temporary debt still hanging over us, and could only meet the capital expenditure which was necessary even in war conditions by further borrowing on our own account in India. We had also to consider the prejudicial effect on exchange which would be caused by borrowing a large amount in this country and remitting it home, bearing in mind that we had had two recent exchange crises necessitating considerable special sales of sterling drafts on London, the first shortly after the commencement of the war and the second in the summer of 1915. In short, in regard to this and other alleged shortcomings, our critics have not been in a position, as we and

His Majesty's Government were, to take into account the various factors of a complicated situation. Now, however, we have to deal with an altered set of conditions. Thanks to our large surplus, the exercise of economy in respect of current expenditure, and drastic reduction of our capital outlay, we have been able to repay the whole of our large temporary borrowings; and, as I have already said, to accumulate sufficient funds to finance next year's necessary capital outlay without further recourse on our own account to the Indian market. The exchange position, too, is completely altered owing to the very large outlay which we have to make on behalf of His Majesty's Government in India, and which they repay to the Secretary of State in London. At the same time such a loan will now strengthen our position here and will also give full opportunity for the patriotic feelings of those who desire to make some direct contribution to the carrying on of the war. I shall deal later with the character of the borrowing we thus propose, and will now proceed to discuss the Revenue and Expenditure of the coming year.

Budget Estimate of Revenue and Expenditure for 1917-18.

Revenue and Expenditure—Imperial.

51. I will first examine the position with reference to the existing sphere of taxation and liabilities, leaving for subsequent consideration the special contribution we propose to make to His Majesty's Government in connection with the war, and the measures necessary to find the requisite means. On this basis, and assuming that the next south-west monsoon will be normal, the following statement brings out our Budget anticipations on the Imperial side for 1917-18, as compared with the Revised Estimate for the current year :—

[In millions of £.]

	Revised, 1916-17.	Budget, 1917-18.
Revenue	64·803	62·213
Expenditure	59·065	60·433
Surplus ..	+5·738	+2·780

That is, whereas we can look forward to an Imperial surplus of £5·7 million this year, we can only expect about £2·8 million in 1917-18.

52. As regards *Railways*, which are an important factor in this less favourable result, the following statement compares the figures taken in the Revised Estimate with those now proposed for the Budget of 1917-18:—

[**In millions of £.**]

	Revised, 1916-17.	Budget, 1917-18.
Gross receipts	41·7	41·3
Working expenses including payment of surplus profits to Companies.	20·8	21·7
Net receipts ..	20·9	19·6

As regards gross receipts, it will, I think, be reasonably cautious to assume that, in present conditions, the takings of next year, though they are not likely fully to equal those of 1916-17, will not fall far short of them. I propose, therefore, to put the gross receipts at about £400,000 less than the estimate of the current year, but to increase working expenses by £900,000, this increase being due to the fact that further expenditure is necessary, both under ordinary working expenses and special renewals, to enable the railways to cope with the abnormal increase of traffic which they have had and will have to carry under existing conditions. Allowing for some minor items which enter into the final railway figure, the effect is a falling-off of £1·2 million, as compared with the Revised Estimate for the current year.

53. The other Revenue factors are likely, as a whole, to give us about £400,000 less than in the current year; but there are some important variations under individual heads. Under *Interest* receipts, we expect an additional £1 million owing to increased investments from the Paper Currency Reserve, and this improvement would have been greater but for the fact that, in pursuance of the scheme which I explained in paragraph 12, we propose to set aside an additional £ 200,000 next year for the

Paper Currency Depreciation Fund. We shall thus in two years have contributed some £600,000 towards making good the difference, amounting to a little more than £ 1 million, between the original purchase price of our consols holding in the Paper Currency Reserve and its value at current prices. As present conditions are unfavourable to any very large sale of consols, the sums thus set aside have the effect for the time being of a loan to His Majesty's Government, in whose securities they will be invested until consols are actually sold and the money required to cover the loss is transferred from the Depreciation Fund to the Paper Currency Reserve.

54. As regards the remaining heads which call for remarks :—

(1) Under *Opium*, we expect an additional £ 236,000 from increased sale of medicinal opium, and the higher prices which it is likely to fetch next year.

(2) *Salt*, receipts are taken at £ 813,000 less than in 1916-17 owing to heavy clearances and payments of duty this year in Northern India in advance of actual consumption.

(3) Under *Customs*, we provide for a decrease of £694,000 allowing for the fact that, as the war goes on, freight is likely to be scarcer, and that imports may be affected by the further activity of the belligerent nations and the production of war material. The decrease is distributed over most of the important tariff sub-heads, but is particularly large in the case of cotton manufactures and manufactured articles, and is of special interest in the case of silver where we have to take our total receipts at about £ 30,000 only as compared with the yield of £$\frac{2}{3}$ million to which we had grown accustomed in normal times. The export trade, again, is likely to be prejudiced by the existing exchange difficulty, and possibly by special restrictions on imports into the United Kingdom such as those recently announced in the case of jute and tea. The decline in the case of jute would in fact have been much larger but for the fact that the effect of the exemption of forward contracts, which was allowed when the export duty was first imposed, is now spent.

Account has been taken of the measures recently adopted to decrease the consumption of petrol in India. These measures,

which consisted in prohibiting the import of motor cars otherwise than on behalf of Government or under special license, and the imposition of an excise duty of 6 annas a gallon on locally-produced petrol, with a like addition to the existing customs duty on imports, were taken at the request of His Majesty's Government in order to conserve the supply as far as possible for war purposes and to economise freight, and their financial effect is slight. We estimate that the petrol tax will give us an income of £150,000 from which £90,000 must be deducted for loss of customs duties on motor cars.

(4) *Posts and Telegraphs* show an increase of £169,000 by reason of normal development, and the estimated operation of the recent raising of minimum charges in respect of telegraph messages.

(5) The falling off of £486,000 under *Mint* is due to the omission of the special receipts obtained this year from the coinage of rupees. Coinage will be necessary next year also, in so far as we can get the silver, but any estimate of the amount would be absolutely speculative and, following the accepted practice, we refrain from any specific assumption of revenue from this source.

(6) Taking *Land Revenue*, *Stamp*, *Excise* and *Income Tax* together, there is an increase in the Imperial shares of £314,000, on the assumption that there will be a continuance of the present generally favourable agricultural and economic conditions.

(7) The head *Miscellaneous* shows an increase of £109,000, which is brought about in connection with the profits made on our wheat scheme, the operation of which terminated on the 31st of March last. These profits, which have now been definitely worked out to £158,000, have hitherto been kept in deposit until the time came when we could fitly utilise them, as it was intended they should be utilised, in special non-recurring expenditure in connection with agriculture, since the operation of the wheat scheme had depressed prices which would otherwise have risen to the benefit of the agriculturist. We are not yet in a position to make a definite allocation of this amount, but expect to be able to do this within a fairly short time, so that we can now safely take this

sum to our regular receipts and debit it on the expenditure side for allotment to Local Governments.

55. On the Expenditure side, a head which calls for special reference is *Military Services*. The net cost of these has been taken for 1916-17 at about £25·4 million, and for 1917-18 we have to raise this to £25·9 million.

We make a provision (as we did in the Budget of the current year) for a reserve to meet unforseen requirements which we at present fix at about £700,000. We already have certain demands upon this sum which cannot yet be definitely allocated, so that the effective reserve is rather less than £½ million. We allow £400,000 for application during a full year of the concession in regard to free rations to sepoys and larger pay to the higher ranks of the Indian Army referred to in paragraph 14 (6). We also provide £60,000 for the increase in Indian Army pensions announced on 1st January with retrospective effect from the beginning of the war. On the other hand, we are only providing £550,000 to complete our requirements of additional rifles and ammunition referred to in paragraph 14 (1) against £936,000 in the current year, and we are also allotting £100,000 less for frontier roads next year.

Other variations under the Military heads balance each other.

56. Our estimates also show a further increase of £150,000 under *Political* expenditure, arising from the war and its effects on the situation in Persia; and we make an additional provision of £310,000 for *Opium* outlay in consequence of an increase in the area to be cultivated with poppy in the United Provinces and in the rate of payment to cultivators.

57. The only other item I need single out for special mention in the present summary of our transactions is a special recurring grant of £200,000 which we propose to allot, from next year onwards, for improving the training and pay of teachers in primary and secondary schools. We hold that such an improvement in respect of teachers is an essential preliminary to further educational reform, and although present circumstances prevent our doing much in this direction, we desire

by this grant to give an earnest of our intention to make more liberal provision for education when peace and prosperity return. With the exception of a small sum reserved for direct application from Imperial funds, the whole of this grant will be distributed to the provinces, and provision has been included in the estimates for the necessary assignments to them through the head 'Transfers between Imperial and Provincial revenues.' The variation in the amounts of the assignments due to this cause is, however, obscured by the omission from the Budget of 1917-18 of special non-recurring assignments to some Provinces included in the Revised Estimates for the current year, and of the assignments in connection with the present arrangements for the incidence of famine relief expenditure for reasons set forth in paragraph 108 below.

58. As I have said, I calculate that next year we shall, on the present basis of taxation, have a surplus of about £2¾ million ; but we have now to take into consideration the fact that, as already explained (paragraph 49), we propose to make, on behalf of India, a special contribution to the Home Government for the cost of the war which, in one way or another, will run eventually to £100 million. That requires us to undertake, with effect from 1917-18, an annual charge of about £6 million. For the present this sum is taken against the *Interest* head, the question of its eventual allocation being reserved for further examination, when the advisability of constituting a special War Contribution head will be considered.

In order to meet this liability we have thus to raise more than £3 million in additional taxation.

59. Before coming to the actual methods by which we propose to raise this amount, I will clear the ground by indicating other possible courses which we have not thought it advisable to adopt. *Prima facie* a natural, and administratively easy way of raising fresh money would be by enhancement of the salt tax, since the tax, although it was slightly increased last year, is still below the figure at which it stood in 1905 and much below that in force up to 1902 ; and as I said in my last year's speech, its increase is a legitimate measure when war or other financial dislocations come upon us. There would indeed in some respects be a special

suitability, if the salt tax has at any time to be further enhanced, in choosing the present occasion; for, in the matter of assistance in the financing of this great war, I do not think that even the humbler classes in India can completely stand aside; and there is no doubt that, whatever appeal we may make to the small investor through suitably devised loan arrangements, the classes we can thus reach must, at the best, be relatively small compared to this country's vast population, this expedient of raising funds is, however, ruled out of account in present conditions by the high price of salt to which I have already referred. The present pitch of prices is itself an indication that a moderate duty is by no means the main factor in determining the cost to the consumer; but a moment when prices are abnormally high is not the time for adding to the tax as well.

60. Another possibility is the raising of money in excess of our existing land revenue through the medium of a special cess upon land. Such a course would be justifiable by war conditions, and by the further fact that, over a great part of India, it would merely restore the position which prevailed prior to the repeal of the Famine and Patwari cesses in the years 1905-1907. We have decided, however, that this would not be at present desirable. Though we do not in any way admit that our land revenue assessments are other than most moderate, we prefer, so long as this is possible, to leave the enhancement or imposition of special cesses as a sphere of taxation suitable for local boards, in order to assist these in developing such beneficent expenditure as that connected with education, sanitation, medical relief and local communication. It must be understood, however, that while we refrain on the present occasion from imposing additional Government taxation on agricultural incomes, we can give no pledge that we shall refrain from doing so hereafter should future necessities oblige us to take this course.

61. Another method which would *prima facie* be appropriate to present conditions is the levying of a large excess-profits tax on industrial and commercial profits which have been specially enhanced by reason of the war. On full consideration, however, we have decided that this would not be advisable. In the first place,

as we know from the experience obtained in England, the fixing of what are normal profits and what consequently may be considered excess gains, which must vary with reference to particular trades and even in respect of the circumstances of individual firms or companies, is a very difficult matter; and it has only been found possible to apply it with a fair amount of equity at home—though even there there has been much trouble and criticism in particular cases—by reason of the very efficient and elaborate income tax machinery already existing, and by the appointment of special expert boards of reference to deal with disputable cases. In India we lack both the elaborate administrative machinery and the material for impartial and authoritative boards. Secondly, an excess profits tax is obviously only a temporary measure, which cannot be continued when the war is over, whereas what we need is a more permanent source of revenue. While we have had consequently to reject this solution, we shall be able to secure an appreciable portion of the excess profits that have lately accrued in connection with the war by the method of taxation I now put forward.

62. In the present year's Budget we enhanced our rates of income tax, and these now run on a graduated scale from 4 pies in the rupee to one anna, which last sum becomes payable on incomes of Rs. 25,000 and over. We now propose to supplement the ordinary income tax by a super-tax on the largest incomes such as has been in force in England for several years past. That is, the ordinary rates of income tax will remain unchanged, but people having incomes in excess of Rs. 50,000 per annum will pay a super-tax in addition. We thus leave the bulk of the existing assessees alone and lay the burden we are about to impose on the shoulders of the rich, who are best able to bear it, and many of whom have made large profits owing to the war.

The super-tax will begin, as I have said, in respect of income exceeding Rs. 50,000 and will then be levied in an ascending scale as shown below :—

For every rupee of the first Rs. 50,000 of the excess, *i.e.*, between Rs. 50,000 and 1 lakh...	1 anna per rupee.
For every rupee of the next Rs. 50,000 of the excess, *i.e.*, between Re. 1 and 1½ lakhs ...	1½ annas per rupee.

For every rupee of the next Rs. 50,000 of the excess, *i.e.*, between Rs. 1½ and 2 lakhs ... 2 annas per rupee.

For every rupee of the next Rs. 50,000 of the excess, *i.e.*, between Rs. 2 and 2½ lakhs ... 2½ annas per rupee.

For every rupee of the remainder of the excess, *i.e.*, on everything over Rs. 2½ lakhs ... 3 annas per rupee.

These rates will be in addition to the one anna income tax, so that a person possessing an income exceeding Rs. 2½ lakhs will pay in all rate of 4 annas per rupee (equivalent to 5*s.* in the pound) on that excess; while as regards each half lakh making up the first Rs. 2½ lakhs he will pay rates varying from 1 anna (*i.e.*, ordinary income tax alone) on the first to 3½ annas on the last. He is still favourably situated as compared with the wealthy taxpayer in England whose ordinary income tax would reach 5*s.* in the pound while the super-tax might extend to anything up to 3*s.* 6*d.*

63. The introduction of a super-tax, assessed with reference to the individual's combined income from all sources, makes it necessary to improve our existing machinery so as to enable the assessing officer to require a person who may be *prima facie* liable to the tax to declare his income from all sources, under penalty in the event of false declaration. We were in any case meditating the introduction of this procedure in respect of the ordinary tax to avoid the leakage which is already recognised as taking place under the existing Income-tax Act. I shall accordingly propose legislation to-day, providing for the levy and assessment of super-tax and amending the existing Income-tax Act in the direction above indicated.

64. We desire on this occasion as was the case last year, to confine our present legislation to what is essentially needful in order to carry out the scheme of taxation proposed. I fully recognise, however, that our income-tax machinery requires to be brought up to date in other respects also so as to cope with the altered state of things which has arisen since the Act of 1886 was framed. I hope to be able to take this in hand before long, but it would not be fair to ask the Council to pass subsidiary legislation of this sort with the haste required on the present occasion.

Lastly, I may say that while 'Income Tax' has hitherto been a divided head, the super-tax receipts are all required for imperial purposes, and in order to avoid the complication of adjustments with the provinces such as were effected this year in connection with the addition to taxation then made, we propose to place super-tax receipts under a special sub-head which will be entirely imperial.

65. The materials for an estimate of the probable yield of the super-tax are not as adequate as we should have wished owing to the fact that under the existing Act the profits of companies and interest on securities are assessed to income-tax at the source without reference to their ultimate destination, so that we have no particulars of their distribution between people who will in future be liable to the super-tax and those who will not be liable. On such information, however, as we can obtain we take the probable yield at £1,350,000.

66. The next source from which we propose to raise revenue is the export tax on jute. This was imposed in the current year at the rate of Rs. 2-4-0 per bale of 400 lbs. in the case of raw jute, with a special rate of 10 annas per bale on cuttings; and as regards manufactured jute at Rs. 10 per ton on 'sackings' and Rs. 16 on 'hessians.' Having regard to India's monopolist position in respect of jute production, which enables taxation to be normally passed on to the consumer, we propose to double the rates above mentioned and thus to obtain an additional revenue of £ 500,000. This figure would have been higher but for the present freight and exchange difficulties, and the recent restriction on export to the United Kingdom. In making this estimate we have allowed for the exemption of jute, whether raw or manufactured, exported in pursuance of War Office contracts and, as was done in the current year, we propose to exempt from the extra duty forward contracts which have been entered into before the present date and which do not contain a provision for enhancement of price with reference to any future increase of duty.

67. The taxation already described will yield us in all £ 1,850,000. The way in which we propose to make the bulk of the remaining provision required is one which will, I think be received with satisfaction in this Council and in the country

generally, while the incidence of the tax will be of much more general application than that of the imposts above described. It will be remembered that in introducing the Financial Statement for the current year, I said that we had been anxious to raise the duty, on imported cotton goods, while leaving the cotton excise duty, which has formed the subject of such widespread criticism in this country, unenhanced, subject to the possibility of its being altogether abolished when financial circumstances are more favourable. But His Majesty's Government held that in the then circumstances such a course would be undesirable, and decided to leave the cotton duties question to be considered later on 'in connection with the general fiscal policy which may be thought best for the Empire and the share, military and financial, that has been taken by India in the present struggle.' To-day I am able to announce that in view of the taxation required to make our war contribution worthy of India and of the place we desire her to hold in the Empire, His Majesty's Government have now given their consent to our raising the import duty on cotton goods from 3½ per cent. as it now is, to 7½ per cent., which is our present general tariff rate. The cotton excise duty will remain at 3½ per cent. There can be no question of our doing away with an impost which is estimated to produce about £ 320,000 next year at a time when we have to impose extra taxation. By this means we estimate that we can get an additional £ 1 million. I am sure that the action of His Majesty's Government, following as it does on their recent association of India with the special Imperial Conference called in connection with the war and the measures to be taken thereafter, will meet with the greatest appreciation in India.

68. For reasons which I explained in my last year's speech (paragraph 50) in connection with the increase of customs duties then proposed, the enhancement of duties above indicated in respect of imported cotton goods and jute exports must come into effect at once, and I shall, during the present sitting, introduce a Bill embodying the legislation required. The application of these duties during the current month will yield about £ 80,000 and the receipt figures of the Revised Estimate must be added to accordingly. This has been done in the statement in paragraph 70.

69. Finally, we have decided to impose, as a war measure, a surcharge on railway goods traffic at the rate of one pie a maund on coal, coke and firewood and two pies a maund on other articles. We have advisedly taken a low uniform rate so as to avoid, as far as possible, the necessity for special adjustments in regard to short distances or particular classes of traffic. Some details in respect of this taxation are still under consideration, but the action necessary in connection with its imposition will be taken as soon as possible. The yield is estimated approximately at £½ million, and we thus obtain the amount that we require to finance our War contribution, and leave ourselves with a surplus £130,000, which is little enough having regard to the circumstances of the time.

70. I am now in a position to give a statement, superseding that shown in paragraph 51, which includes, as regards Imperial transactions, our war contribution of £ 6 million and the additional taxation of £ 3⅓ million we propose to raise.

[**In millions of pounds.**]

	Revised, 1916-17.			Budget, 1917-18.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue	64·883	31·951	96·834	66·563	32·288	98·851
Expenditure	59·065	30·390	89·455	66·433	32·386	98 819
Surplus + or Deficit (—) ..	+5·818	+1·561	+7·379	+·130	—·098	+·032

Revenue and Expenditure—Provincial.

71. The Provincial revenues are taken in the new Budget at £32·3 million and the expenditure at £32·4 million, the deficit, to be met by drawings on Provincial balances, being thus restricted to about £100,000.

An increase of revenue is anticipated in all the provinces, except, the United Provinces and Bihar and Orissa. In the former case the current year's revenue has been inflated by extra receipts from irrigation, the demand for which, owing to good rainfall

is expected to decline in the coming year. The reduction in Bihar and Orissa is nominal, being due to the non-recurrence in the Budget of 1917-18 of a special assignment from Imperial revenues for the new High Court buildings, which was included in the Revised Estimate of the current year. Provision has been made in all provinces for a substantial increase of expenditure.

I have once more cordially to acknowledge our obligation to the Local Governments for their continued assistance in carrying out the policy, which the war has forced upon us, of conserving our balances and refraining from new expenditure which is not immediately necessary or remunerative. The extent of this co-operation is indicated by the substantial growth of Provincial balances in the current year and the very small amount which the Local Governments propose to draw from them in 1917-18.

1917-18.—Ways and Means.

72. Allowing for the fact that the proceeds of our War Loan in India will be given to His Majesty's Government and thus appear as expenditure also, the only items in connection with our Ways and Means programme which require special mention are the following :—

Outlay.	£ million.		*Resources.*	£ million.
Provincial deficit	0·1	From balances ...		1·1
Capital expenditure —		Imperial surplus ...		0·1
Railways ... ... 3·6		Unfounded debt ...		2·0
Irrigation ... ... 0·6	4·5	Special war receipts ...		0·6
Delhi ... ... 0·3		Credit for silver purchased in 1916-17 ...		1·7
Discharge of debt	0·9			
TOTAL...	5·5	TOTAL		5·5

73. The circumstances which militate against any large capital outlay on Railways still continue. We hope to provide £3·9 million for expenditure in 1917-18, but it is anticipated that the sum brought to account will be reduced to £3·6 million by the further issue of stores for war purposes. The amount allotted for lines under construction is £94,000 mainly for the Nushki Extension, which has been undertaken for military purposes and partly completed in the current year. The balance of the

programme provision will be devoted to open line works, and owing to difficulties in obtaining materials from Europe, the outlay in India will be mainly on works requiring a minimum of imported materials.

The provision for Irrigation closely follows the actuals of the current year and represents the full amount which the Local Governments and the irrigation authorities can arrange to spend in the coming year. In the case of Delhi we are again providing a minimum amount.

The allotment under "Discharge of debt" provides for the further discharge of India Bonds as they fall due in ordinary course in 1917-18, and for the repayment of a temporary loan of Rs. 50 lakhs which His Highness the Maharaja Sindhia patriotically offered at the commencement of the war.

74. Coming to the Resources side, I have already referred to the Imperial surplus which is set off by an almost equivalent Provincial deficit. The estimate under Unfunded Debt allows for some increase of postal savings bank deposits during the year, and also for the receipts of certain Railway Provident funds which will shortly be taken over by Government. The special war receipts mainly represent the further proceeds of the hire of enemy ships.

75. In addition to the receipts above mentioned, we shall also recover £1·7 million which, as I explained in an earlier part of my speech, represents the unadjusted value of silver purchases towards the end of the current year, while we draw to the extent of £1·1 million on the cash balance of £18·1 million which we expect to have at the end of the current year. Thus we expect, after providing for the liabilities enumerated above, to close the coming year with a cash balance of £17 million, of which £5·2 million will be held in England and £11·8 million in India.

This result is based on the assumption that we shall have to incur in India about £37½ million of war expenditure recoverable from His Majesty's Government, and that our war loan operations will enable us to raise not less than £10 million—I shall be only too happy if it proves to be more—which amount the Secretary of

State must disburse to His Majesty's Government at home. We should thus put him in funds to a net amount of £27½ million. With this amount of net remittance and by drawing on his cash balance to the extent of £½ million, he will be able to provide £22·5 million for his ordinary expenditure in London inclusive or capital expenditure and the usual instalment in discharge of India bonds, and about £5·4 million in respect of the war contribution the remainder of the £6 million provided for that contribution being charged off in India as interest and discount on our war borrowing.

It will be observed, then, that in the coming year we expect that the remittance requirements of the Secretary of State will be met by his recoveries from the War Office without resort to Council drafts. This does not of course imply that Council drafts will not be sold to meet the demands of trade. The Secretary of State will meet such demands as far as he can without undue depletion of our resources; but his drawings will have to be specially financed by fresh purchases of silver or through the Paper Currency Reserve so far as these can meet them, and it is hardly necessary to say that, in the difficult circumstances of the time, the usual reservation as to the complete discretion of the Secretary of State in this matter applies in a very practical way.

Our War Loan Arrangements.

76. I now come to our proposed war borrowing, the proceeds of which are to form a contribution from India to His Majesty's Government. We have been somewhat criticised for not stating our terms earlier and coming into the market concurrently with the Home Government. I need hardly say that this has not been due to any conventional wish on our part to reserve all financial announcements of public interest for the Financial Statement: we would gladly have come forward earlier if that had been possible. The slight delay is due to the fact that we had to consider very carefully what terms to offer, and how to make our proposals most attractive, and this had to be done in close consultation with the Home Government who have a predominant interest in the results. We were already considering the matter before the British War Loan was announced, and I discussed it confidentially in Calcutta

in January with representatives of the Presidency Banks. But any conclusions so reached could only be provisional and had all to be reconsidered in the light of the Home Government's terms, which were not then within our knowledge.

We are pledged to giving terms not less liberal ourselves, and desire to discharge that pledge fully. Independently, too, of what the particular Home terms might be, we had to consider what form of borrowing was best suited to Indian conditions and most likely to make it possible for patriotic supporters of our loan throughout the country to give a maximum response. Finally, we have to create opportunities for the small investor—a class which has been too neglected in India. We want to cover the whole field, and leave no class of investor unprovided for.

77. I may say at once that in this matter we feel no hesitation in imitating closely the methods of the Home Government. Their recent loan was on a long term basis, but prior to its issue they were borrowing considerable sums by Exchequer Bonds with a few years' currency and carrying five, and eventually six, per cent. interest. Concurrently with this there was a system of war saving certificates under which the deposit of a small sum accumulating at compound interest entitled the lender to a handsome return at the end of 5 years, while he could always get his certificate cashed if he needed money before the five years were over. We propose to offer opportunities for lending in all these three forms; and in the case of the long-term loan we must also offer some opportunity for the conversion of 3½ per cent. and 3 per cent. paper in pursuance of the promise which I gave last year. Going beyond this promise, we also intend to allow the conversion of holdings in the 4 per cent. loan of 1916, so that those who supported us on that occasion may not feel that they have been left at a disadvantage.

78. We shall publish our Loan Notification to-day, and I wil lay it on the table on the conclusion of my speech. But some general explanation of our scheme will, I think, be helpful to the Council and to the wider public outside.

The Home Government's recent long-term loan was in two forms: One was a loan issued at 95 and carrying 5 per cent. interest, the

interest return being liable to ordinary income tax (save in the special case of holders living outside the country) as well as to super-tax. The other was a loan issued at par and carrying 4 per cent. interest, the interest being exempt from all ordinary income tax, present and future, but not from super-tax. We propose that our long-term loan shall be in the first of these two forms, and shall have the same currency as the British loan, *i.e.*, that it must be discharged in 1947, but may be repaid, on due notice, at any previous date from 1929 onwards. The loan being issued at 95, the nominal rate of interest is really a full 5¼ per cent. without regard to the further gain in capital when the loan is redeemed. This form of borrowing should, we think, prove attractive to those who are anxious for a long-term investment. We have not thought it desirable, having regard to the much lower rate of interest which the Home Government have attached to their income tax-free loan, and to the danger of perplexing the public by a needless variety of options, to offer this alternative in the long-term form. But those to whom freedom from income tax is a desideratum will find their wishes met by the terms we offer for short-term bonds.

79. As regards conversion terms, having conceded a rate of interest equivalent, as I have explained, to 5¼ per cent., we cannot, of course, as we did last year in connection with our 4 per cent. loan, give further attractions equivalent to a substantial indirect addition to the main rate of interest, through the fixation of the conversion rates. We are going as high as we can in taking a practical 5¼ per cent. rate, and must value the paper to be converted at a figure approximating much more closely than was arranged last year to its true market value as determined by the higher rates of interest now established in India and the world generally. We have also to take into account the fact that the new loan will not be issued at par but at a discount of 5 per cent. Taking these factors into consideration, the conversion rates we have fixed as fair are that every Rs. 100 of the 4 per cent. loan shall be accepted as equivalent to Rs. 92 of our new loan, while the corresponding rates for the 3½ and 3 per cent. paper will be Rs. 76 and Rs. 65 respectively. I am speaking in each case of face values. Thus, to take a single example, a person who has

obtained conversion rights entitling him to convert Rs. 600, face value, of 3½ per cent. paper will have that paper converted into our long-term loan at Rs. 456. But it must be remembered of course that the loan is only issued in denominations of Rs. 100. Consequently, while the holder can obtain Rs. 400 in any case, he can only obtain Rs. 500 by subscribing the cash equivalent of Rs. 44 (nominal) of the new loan, and for the sake of simplicity we shall fix the cash discount at one anna per rupee of nominal value. The necessity for such cash payments will, of course, be greatly obviated in the case of large holdings of old paper. Thus, a man who has conversion rights of Rs. 60,000 of old 3½ per cent. paper could obtain for this Rs. 45,600 of our new loan, and need not put up any extra cash at all. Further, persons who wish to reduce their cash payments will often be able to do so by selling part of their conversion rights.

80. I am sorry that this business of conversion involves arithmetical complications which make it difficult for the smaller investor to follow the intended procedure. There is no possibility of evading this complexity altogether, and that is another, and I think a quite imperative, reason why the main attractions of our loan must be concentrated in the substantive terms. We cannot afford to hide them away in conversion rates, the true significance of which will only be realized by persons accustomed to the rather difficult calculations involved in valuing them. Our loan must stand or fall on the plain straightforward terms which everyone can understand and pass on to his neighbour, though we are as a matter of fact giving better conversion rates than recent market quotations of our old paper would have suggested.

We are avoiding, or at any rate mitigating, one complication incidental to last year's procedure and that is in the manner of defining the amount of paper which a given subscription will enable a holder to convert. Last year the formula was that a subscriber of a given amount to that year's loan could tender such amount of paper as, when converted at the prescribed rate, would yield a further amount in the new loan equal to that already purchased. This involved troublesome calculations and adjustments in regard to broken sums. This year we are adopting a simple uniform rule which repeats, and indeed in this respect goes beyond, the

privilege conceded last year, but does not entail any difficult calculation. The rule will be that for every Rs. 100 face value of new paper issued, Rs. 150 face value of old paper may be converted, whether it be 4 per cent., 3½ per cent. or 3 per cent.

We are also, as the example I have given will have shown, simplifying the rule for the calculation of the cash amounts to be paid to make up exact multiples of Rs. 100 in the paper obtained by conversion.

Finally, to avoid any future misapprehension, I may explain that, as stated in the Notification, the amounts to be handed over to His Majesty's Government will be the cash subscriptions which represent new money. The nominal amount of the loan will, of course, be augmented by old paper tendered for conversion, but this will not yield us any fresh assets.

81. We intend also, in connection with this long-term loan, to establish a special sinking fund similar to that promised in connection with the recent British War Loan. The arrangement there was that $\frac{1}{8}$th per cent. monthly should be set aside for repurchase of scrip of the new loan as long as the latter remained below par. This amounts to 1½ per cent. of the capital amount per annum. We similarly promise to apply 1½ per cent. per annum in the same way; but we do not undertake a monthly amount, as with the narrowness of the Indian market and its marked seasonal variations, this would not be entirely suitable.

82. To sum up then, the first option which we offer to the public is a long-term loan issued at Rs. 95, with interest at 5 per cent.; redeemable from 1929 onwards and in any case not later than 1947; supported by a special sinking fund; and carrying conversion rights in respect of all our existing long-term issues. That is the offer we make to the man who desires a semi-permanent investment.

83. We feel, however, that this will not do for the banks and financial houses, as well as many others who are willing to make a great effort in support of the War Loan but cannot, in justice to themselves, afford to lock up their money for an indefinite period. Indeed for such persons even a five-year period may be too long.

What we want to get is a maximum response, and we wish therefore to meet every requirement. We propose, therefore, also to issue short-term bonds, with three or five years' currency at the option of the purchaser and carrying a very attractive rate of interest. We originally proposed to fix this at 6 per cent. with liability to income-tax, but on expert advice as to the importance attached to freedom from income-tax present and future, we have decided to adopt an income-tax free rate of $5\frac{1}{2}$ per cent. But—and here we follow the precedent set by the Home Government in respect of their *ex*-income-tax borrowing—we do not extend this exemption to super-tax.

84. Both the long-term and short-term issues will be open for subscriptions on the 15th of this month, and applications will be receivable up to the 15th June. They can be put in for sums of Rs. 100,* and multiples thereof, at any district treasury, as well as at the offices of the Accountants General, the provincial Comptrollers and the Controller of Currency, and the head and branch offices of our Presidency Banks.

In order to give ample facilities to people who desire to subscribe a good deal more than they could conveniently put up at any one time, we propose that all subscriptions of Rs. 200 and upwards shall, at the option of the subscriber, be payable in five instalments, the first being paid on the date of subscription, while the other four will be liquidated by successive monthly payments Further particulars will be found in the Loan Notification, and it will suffice to say here that under these arrangements the loan will remain open as regards final payments up to the 15th October, when the last instalment due on applications made in June will fall in.

85. As was done last year, we shall give brokerage to the amount of $\frac{1}{8}$ per cent. on new subscriptions to our loans, whether of the long-term or short-term issues, which are received through banks and recognised brokers. But this commission will not extend to conversion amounts.

86. As has been the case in the last two years, there will be a special Post Office section of the loan, which will be open alike in

* This represents face value in the case of the long loan.

respect of the long-term and short-term issues, and to which subscriptions will be receivable at all post offices which do business as savings banks.

The provisions will be found in the Loan Notification, and I need only say here that, to suit small investors, the Post Office will receive subscriptions in units of Rs. 25 instead of in multiples of Rs. 100 as in the case of the ordinary section. This will render it unnecessary to introduce the complications of instalment payments into the Postal section of the loan; while, on the other hand, in order to allow full scope for payments, that section will remain open until the 15th October. This will enable people who are able to do so to make more than one investment.

87. We are also adopting a further method, which is intended to be a permanent measure, to bring the Government into relation with investors of a smaller class than it has hitherto reached, and which will have no time limit in respect of contributions thereby receivable.

Some of you may remember that when I visited Bombay at the beginning of August last my hon'ble friend Mr. Wacha, on behalf of the Indian Merchants' Chamber there over which he has so worthily presided, drew my attention to the desirability of issuing Government paper in quite small amounts to humble investors, and I replied as follows:—

"As you recognise, my policy since I took up my appointment has been in the direction of bringing Government into closer contact with the small investor, and I have already taken steps in the direction of improving the rules which regulate investment through the Post Office, and allowing larger sums than previously to be held in this way, and by the Post Office section of our loans, which will now, I trust, be a recurring feature of these. I should like, however, to go further and have Government Promissory Notes in small amounts which can be purchased at any time without any delay or complications. . . . . Such a scheme, however, requires very careful consideration, since an analogous measure—the stock-note scheme of 1882—proved a complete failure owing largely to the fact that subsequent depre-

ciation of Government paper rendered these notes transferable only at a loss. Moreover, the interest payments were necessarily very small and accrued yearly. Before embarking on any fresh scheme, I shall have to consider the matter very carefully, and see how we can avoid any like fiasco."

88. I have subsequently given the matter very full consideration, and after consultation with those best able to advise, and study of the method adopted by the Home Government in respect of their postal war-savings certificates, I am now in a position to announce the following scheme, which has received the assent of the Secretary of State.

It is proposed, with effect from 1st April, that small Government bonds or certificates of the eventual value, after five years, of Rs. 10, 20, 50 and 100 shall be constantly on sale at post offices, and that the amounts for which they can be purchased shall be so fixed that the amount repaid at the end of five years, that is the full face value of the certificate, shall represent a return of about 5½ per cent. compound interest. Thus, a Rs. 10 certificate will be purchasable for Rs. 7-12-0, a Rs. 20 certificate for Rs. 15-8-0, a Rs. 50 certificate for Rs. 38-12-0, and a Rs. 100 one for Rs. 77-8-0.

89. In view of the special privileges attached to these certificates, and to keep them in the hands of the class for whom they are meant and prevent them being bought up by speculators and large capitalists, the Government will not allow transfers of the certificates, except under special permission of a Postmaster-General, or sell a larger amount than Rs. 7,500* to any one person. But the holder can obtain their repayment on demand at any time within the five years at the post office from which they were issued, or at some other office if he has in the meantime obtained transfer of his holding thereto. Hence we style them 'Cash Certificates' in the Notification. In order, however, to encourage the holding of the certificates for the full time, interest will not be allowed on withdrawals within the first year, while as regards those made

* This sum will be additional to the maximum amounts fixed for the holdings of ordinary Government paper through the Post Office, and for deposits in the Post Office savings banks.

subsequently, the interest, which will be calculated every three months, will be on an ascending scale, beginning at 4 per cent. in the first year and running up to 6⅔ per cent. in the last. The following specimen table for a Rs. 10 bond shows how this system will work out as regards whole years, and the gradual increase in value of the original investment:—

	Rs.	a.	p.
Amount paid on purchase	7	12	0
Due at the end of 1st year	8	1	0
Ditto 2nd ,, ...	8	7	0
Ditto 3rd ,, ...	8	14	0
Ditto 4th ,, ...	9	6	0
Ditto 5th ,, ...	10	0	0

The amounts paid on these certificates will be free of income tax, and the certificates will be kept, if the holder so desires, in the custody of the Postal Accountant General.

When a certificate is presented for repayment or discharge at the end of five years, the holder will have the option of taking the full amount due to him in cash or of reinvesting it, wholly or partly, in a fresh certificate, and I trust that this method of re-investment will be more and more resorted to as time goes on.

90. This scheme avoids the main faults that wrecked the Government stock-note experiment in the early eighties, which was in effect merely an attempt to apply the conditions of an ordinary irredeemable loan to very small subscriptions. The investor gets a liberal compound-interest return for his money in addition to his original payment if he keeps his money with Government for the full five years' period, while if he desires to withdraw at any time within that period he can do so, and is still assured of getting back what he originally paid, with (after the first year) a good and increasing rate of interest; and both the investor and Government are saved the trouble of constant periodical payments of petty interest amounts.

91. I do not, of course, overlook the fact that the petty investor can already purchase Government paper through the post office in sums as small as Rs. 10 at a time, but the advantage of the present scheme is that he can invest more directly and simply, and that,

as I have said, he is secure against any fluctuations in the value of Government paper. The scheme is one which has been evolved for permanent application, and though it would be unduly sanguine to suppose that it will attract large amounts at the outset, I hope that it will become increasingly popular as time goes on, and its advantages are more fully appreciated. In the coming year, however, anything that we get from this scheme will, like our ordinary borrowings, be handed over to His Majesty's Government, and it is with this course in view that we have fixed so high an interest return. It is possible that in years to come certificates of this type will be issued on a lower interest basis, and what I said a moment ago as to the holder of an expiring certificate being able to take out a fresh one is of course qualified by this condition.

92. I mentioned last year that we had decided, for the convenience of investors in large business centres, to introduce a new form of Government security in the shape of bearer bonds. The introduction of these bonds, with coupons attached, has been approved by the Secretary of State, and they will be issued in denominations of Rs. 100, Rs. 500, Rs. 1,000, Rs. 5,000 and Rs. 25,000 as soon as the requisite forms are received from England.

Bearer bonds will be freely exchangeable for any other form of security and *vice versa*: but as a matter of administrative convenience, their issue in respect of past loans will at present be confined to the 3½ per cent. loan of 1854-55, and the loans of 1915-16 and of the current year. Holders of any 3½ per cent. loans can, however, obtain bearer bonds by having their holdings simultaneously transferred into the loan of 1854-55. Similarly, holders of the 3 per cent. loan of 1896-97 will be able to obtain bearer bonds by conversion of their holding into the 1854-55 loan on the terms on which the Government of India authorised the conversion of 3 per cent. paper into the 3½ per cent. loan of 1900-01.

93. The following are other measures which we have taken in the course of the year to facilitate transactions in connection with Government loans:—

(1) To enable subscribers to our conversion loan of the current year to take advantage of the system of holding Government debt

in the form of stock certificates, the conveniences of which were separately explained in a Notification, we offered applicants the option of obtaining such certificates on direct subscription to the loan, instead of the ordinary promissory notes negotiable by endorsement. Advantage was taken of this new feature of our loan procedure to the extent of Rs. 1½ crores.

(2) In order to facilitate investment in existing Government securities by people residing in the *mofussil* to whom the Post Office rules may not be convenient or applicable, we have allowed such persons to deposit the purchase money at district treasuries and obtain remittance transfer receipts, free of charge, on a Presidency Bank.

(3) We have taken steps to enable the Presidency Banks, as Public Debt Offices, to waive, without undue loss to themselves, some of the formalities that have hitherto obstructed the transfer of Government promissory notes, as for instance inconsistencies in the spelling of names.

(4) We have simplified the Post Office investment rules and raised the limit up to which such investments will secure exemption from income tax to Rs. 15,000.

94. Finally, I repeat that we put no limits on the amounts we are prepared to receive on the present occasion in the way of loan subscriptions, and I fervently echo the hope expressed by Your Excellency in your opening speech this session that the amount subscribed will reach as large a figure as possible so that it may prove an offering to His Majesty's Government worthy of India and of her people and Princes.

Paper Currency and Gold Standard Reserves.

95. The following statement gives the active note circulation, *i.e.*, excluding notes held in reserve treasuries, and headquarter offices of the Presidency Banks, on the 1st February in each of the last 5 years :—

1913	... ...	51·29 crores.
1914	... ...	51·91 ,,
1915	... ...	45·09 ,,
1916	... ...	54·11 ,,
1917	... ...	67·90 ,,

Last year I pointed to the fact that the figure for 1916 was a record in the statistics of our active circulation, but this record has now been far passed. I have already—in dealing with exchange difficulties—alluded to the significance of this expansion and its connection with the measures we had taken in the direction of making our notes more popular and more easily cashable. I summarised these measures in my speech last year, but the operation of one of them has unfortunately had to be temporarily suspended: I refer to the decision not to re-issue any notes once presented at a currency office. We have most reluctantly had to discontinue this reform by reason of the fact that, owing to the scarcity of paper at home, the Bank of England, which supplies us with our notes, would have found it very inconvenient to send us the additional stocks which it involves. We intend, however, to resume our policy in this respect as soon as circumstances permit.

96. The following statement shows the holdings in the Gold Standard Reserve on the 1st April last, at the date of the last published statement, and as we expect them to stand on the 31st March.

[In thousands of pounds.]

—	Book credit in India.	Cash placed by the Secretary of State for India in Council at short notice.	Gold held in India.	Temporary loan to treasury balances.	Invested in London.	Total.
1st April 1916 ..	1	5,792	239	4,000	16,219*	26,151
31st January 1917.	...	6,003	163	3,500	20,104†	29,770
As estimated on 31st March 1917.	100	6,000	..	....	24,748†	30,848

The increase in the total holding is mainly due to the large amount of fresh coinage we have had to undertake. As I have already indicated, the column 'Temporary loan to Treasury

* This represents the value of the securities as on the 31st March 1916.

† This represents the value as on the 30th September 1916 (the date of the last valuation) of the securities then held and the cost price of securities purchased since that date.

balances' will now become blank, as we are able to pay off the whole of our borrowing from the Reserve and thus to increase the investments held against it.

97. I have already dealt very fully with the exchange position and will only add here that the average rate of exchange in the current year, calculated on the Secretary of State's drawings, will amount to 16·150 pence per rupee against 16·087 pence in 1915-16.

Remarks on certain special heads.

98. I now proceed to furnish some supplementary information in regard to certain special and important heads:—

A.—Military Services.

99. The table below shows the gross and net expenditure on Military Services for the coming year and the four years preceding:—

	Gross.					Net, *i.e.*, deducting receipts.
	Army.	Marine.	Military Works.	Special Defences.	Total.	
	£	£	£	£	£	£
1913-14 ..	19,789,239	512,845	947,297	16,384	21,265,765	19,896,113
1914-15 ..	20,336,559	463,370	996,071	13,603	21,809,603	20,484,915
1915-16 ..	21,893,200	745,513	850,866	13,514	23,503,093	22,261,353
1916-17 (Budget).	22,079,100	707,600	858,300	20,900	23,665,900	22,800,000
1917-18 (Revised).	24,512,000	744,600	1,533,700	29,500	26,819,800	25,350,000
1918-19 (Budget)..	25,215,900	838,500	1,158,700	14,000	27,227,100	25,900,000

100. It is now estimated that the net military expenditure in 1916-17 will amount to £25·4 million or £2·9 million more than the Budget provision. I have already referred (in paragraph 14) to some of the main causes of this excess of expenditure. A rise in the price of stores of all kinds has also operated to increase our contribution to the Imperial Government for the maintenance of the troops with the Indian Expeditionary Forces; and it has been found necessary to proceed to a considerable expansion of the mechanical transport companies and Royal Flying Corps in India; and to meet a rise of expenditure in the Military Works Services. Besides the improvement of frontier roads already referred to, it has been necessary to provide accommodation for the Flying Corps

and the Aircraft Park, and to supply electric lights and fans in certain barracks and hospitals in pursuance of the now accepted policy in this matter; also to incur additional outlay on the construction of Indian Troops' Lines.

The receipts have exceeded anticipations by £304,000, chiefly by reason of larger recoveries from the Imperial Government for Dockyard services. Increased sales of dairy produce to the overseas forces, war hospitals in India, etc., have also contributed to the improvement.

Very little progress has been made towards the completion of the three Royal Indian Marine vessels now under construction at Home, and we have made provision once again for this retarded work in the 1917-18 Budget.

101. For the coming year the Budget has been fixed at £25·9 million net, or about £500,000 in excess of the abnormally high expenditure expected to be attained in the current year. I have already (paragraph 55) explained the necessity for this provision.

102. The contributions by Indian Princes and others towards the cost of the war have risen from £900,000, the sum mentioned in paragraph 82 of my speech introducing the Financial Statement of last year, to nearly £1½ million. Further large sums have also been generously placed at the disposal of His Excellency the Commander-in-Chief to be utilised in obtaining horses, motor cars, motor ambulances, comforts for troops, etc., or in any manner he may think advisable in the interests of the Army.

103. I take this opportunity to correct a statement which I have seen made that our medical expenditure has been less during the war than it was in the years preceding. This is a misapprehension. It is the case that the annual expenditure exhibited under Grant 8—Medical—has been less since the war began than it was in 1913-14; but that arises from the fact that in time of peace all such expenditure, except furlough charges at Home, is shown under Grant 8, whereas when troops take the field the extra outlay on the medical establishments accompanying them goes to the Special Service head under Grant 14. And under the

normal cost arrangements sanctioned by the Houses of Parliament we pay just as much for medical establishments with the Expeditionary Forces as we should in time of peace. Adding, then, the amount so paid to the expenditure in India, the total amounts to £560,000 in 1914-15, £579,000 in 1915-16, and £593,000 estimated for 1916-17, whereas the net expenditure in 1913-14 was £480,000. As regards medical stores also our actual payments show an increase and not a decrease.

B.—Famine Relief.

104. This time last year I said that distress then existed in the Bankura and Tippera districts of Bengal; in the Manbhum and Singhbhum districts of Bihar and Orissa; in Ajmer-Merwara and in the Karauli State in Rajputana; but that the Kolhan Government estate in Singhbhum was the only area in which scarcity had formally been declared. Subsequently famine was declared in Bankura and scarcity in Merwara. Kathiawar was also added to the scarcity tracts, but the only relief measure found necessary here was the grant of gratuitous relief to a few hundred persons. The numbers on relief works and gratuitous relief in the famine-stricken area of Bankura reached their maxima of 22,558 and 25,724 in June and May, respectively. The maximum numbers on the test works in all the other affected areas have been 31,546, and on gratuitous relief 15,038. With the fall of good monsoon rains, and the consequent improvement in the agricultural situation, the numbers of people needing relief decreased, and by the middle of November relief operations had been finally closed in all the affected areas. It is anticipated, however, that some relief measures will be required again next year in part of the Kolhan estate where, owing to deficient and badly distributed rainfall in 1916, the early rice crop was a comparative failure. Assistance in the shape of agricultural loans was granted where necessary in the affected tracts, as well as in Assam, the Frontier Province and Baluchistan. Special railway concessions were granted for the carriage of fodder in the Punjab, Rajputana, Ajmer-Merwara and Bombay, and for the carriage of cattle also in Ajmer-Merwara, but the good monsoon has restored the supply of fodder, and these concessions have since been withdrawn.

105. The actual expenditure incurred on relief has therefore been on a very small scale, amounting to £77,000 only in the current year. There has in addition been an expenditure of £122,000 on account of concessions for the transport of fodder. The total expenditure charged to the head "33—Famine Relief" thus amounts to £199,000. For 1917-18 the expenditure at present anticipated on relief is £7,000 only, and including the cost of fodder concessions the total provision under the Famine Relief head stands at £29,000.

106. In the current year we provided £433,000 out of the Famine Insurance Grant of £1 million for protective works, and the actual expenditure is expected to amount to £354,000. The Famine Relief outlay of £199,000 mentioned above is a first charge on the balance of the grant, and £447,000 is available for the reduction or avoidance of debt, of which £349,000 comes under the Imperial and £98,000 under the Provincial section.

107. In the coming year we have set apart £420,000 for protective irrigation works, and expenditure on Famine Relief is expected, as I have already said, to amount to £29,000 only so that a sum of £551,000 will be available for reduction or avoidance of debt. It will no longer, however, be necessary to divide this sum between Imperial and provincial by reason of the new arrangements I shall now explain.

108. I mentioned last year that, in pursuance of a promise given in response to a resolution moved in this Council by my friend the late Rai Sri Ram Bahadur, we were considering the desirability of improving the existing scheme for regulating the distribution of expenditure on famine relief between Imperial and Provincial resources. The scheme referred to is that outlined in paragraphs 48 to 57 of Sir Edward Baker's speech introducing the Financial Statement for 1907-08. Our examination of the question was primarily directed to the possibility of a rectification of certain minor inequalities as between different provinces. But we also desired to remedy a grave defect of the present system which makes the assistance to Provincial expenditure dependent upon the gradual building up of famine credits for each province, with the result that there is no adequate provision for the case of a

province which, after the exhaustion of its credit by one famine, is very shortly afterwards attacked by another. On considering the difficulties attendant on the modifications of the existing scheme which first suggested themselves, we came, however, to the conclusion that it would be better to abandon the present system, with its complicated book adjustments, altogether and to treat head "33—Famine Relief" as an ordinary divided head, the Imperial share being taken in each province at three-quarters and the Provincial at one-quarter, a distribution which represents approximately the assistance which Imperial revenues actually give in the long run towards famine expenditure under existing arrangements.

109. This proposal has met with general favour from Local Governments, and the Secretary of State has sanctioned its introduction with effect from 1st April next. The result is that we get rid of the complications and inequalities of the existing system and that whenever famine expenditure is incurred one-quarter of it only will fall on the Local Government. Famine relief will, in this connection, include expenditure incurred during a period of observation and test when famine is not actually declared, and also, subject to certain safeguarding conditions, outlay under a special prophylactic system adopted in the Central Provinces by which an expansion of the ordinary civil works programme takes the place, so far as possible, of special famine relief works. The new system will, as I have said, be much more simple than the old, and is expected not to impose any greater eventual burden on the Local Governments. On the contrary it puts a province which may be afflicted by two famines within a relatively short period in a much better position than would be the case under the present system, while at the same time effectively maintaining the principle of Provincial responsibility for the economic administration of famine relief. There may, no doubt, be occasions, though I trust that with the growing prosperity of the country these will be rare, when a famine is so serious that a Local Government is unable to meet its full share of the expenditure required without undue depletion of its balances. In that case, as under the existing scheme, special arrangements will be made for the relief of Provincial finance when the Local Government's balance has been reduced below half the prescribed minimum.

110. The result of this scheme is, of course, to sweep away the book famine credits which would otherwise on 1st April have been recorded against the various Local Governments, and to make expenditure from the Famine Insurance grant in connection with the reduction or avoidance of debt once more a wholly Imperial charge.

C.—Expenditure from special grants for education, sanitation, etc.

111. I give below a table similar to that exhibited in paragraph 86 of my speech last year, showing the special grants made for these purposes from 1911-12 onwards and the extent to which they have been utilized.

[In thousands of pounds]

	Total Grants given (1911-12 to 1917-18).		Total Expenditure incurred* (1911-12 to 1917-18).	Balance expected to be available on 1st April 1918.
	Recurring.	Non-recurring.	Non-recurring.*	
(1) Education	954	3,269	2,334	935
(2) Sanitation	245	1,755	1,218	537
(3) Medical Relief, etc.	..	58	55	3
(4) Agriculture, etc.	..	177	171	6
(5) Grants for other special purposes.	..	1,562	1,474	88
(6) Grants for general purposes—(Discretionary grants).	..	667	408	259
Total ..	1,199	7,488	5,660	1,828
Add—Savings on recurring grants during foregoing period (about)..				761
Total amount expected to be available from special grants on the 1st April 1918				2,589

* Non-recurring figures only are given, as the recurring grants are treated as having been fully worked up to, any savings obtained from those grants in particular years being added at the foot of the statement.

In view of war conditions, we have again had to ask Local Governments to restrict drawings on their balances, which include the

unspent remainder of these special grants. But any outlay thus postponed is merely deferred till normal times return.

112. I showed, by figures cited in paragraph 30 of my speech already referred to, that the Government of India and the Local Governments, in carrying out the policy of retrenchment which the war has necessitated, had refrained from pressing with undue rigour on outlay under education, medical and sanitation. On the contrary, as indicated in paragraph 57 above, we have now, notwithstanding drain on our resources conditioned by the war, made a fresh recurring grant for improving the training and pay of teachers.

D.—Financial position, and powers, of Local Governments.

113. The financial history of the provinces must continue to be one of severe restriction of expenditure so long as the war lasts, and I have already indicated the main results in the Provincial section of the Revised Estimates and the coming Budget. As there explained [paragraph 54 (7)] our Budget figures include a special allotment to the provinces of £158,000, with reference to the allocation of the profit under the wheat scheme. I have also, in Section C preceding, made a reference to expenditure on eduation, sanitation and medical relief, while in Section B I have explained the new arrangements to be adopted in respect of famine expenditure. I need only therefore refer the Council for further information to Statement D of the Financial Statement, which brings together the revenue and expenditure and balances of the various provinces with which we have regular financial settlements for the past, current and coming years.

114. I mentioned in my last year's speech that we were progressing with the problem of defining and enlarging the financial powers of Local Governments and of authorities subordinate to them, and that we hoped to envolve a systematic and liberal scheme of delegation which would deal satisfactorily with many questions of decentralisation, as well as matters of audit control. The Secretary of State has now sanctioned our proposals and the main feafures of these are as follows.

115. In the first place, the powers of the Local Governments have been extended in several matters affecting expenditure which is either entirely Provincial or divided according to the terms of the provincial settlements between Imperial and Provincial, and speaking generally Provincial Governments will hereafter in respect of such outlay exercise exactly the same powers as the Government of India themselves.

In the case of expenditure which is wholly Imperial, but is incurred by Local Governments as agents of the Government of India, the Local Governments' powers must obviously be restricted, but they have now been given larger discretionary powers than they previously possessed.

116. Another matter of much practical importance in regard to decentralization is the position of heads of departments and other responsible officials in the matter of expenditure. Hitherto these officers have possessed certain limited powers which for some time past we should have been glad to have been able to expand. It was decided however by Lord Morley some years ago that for the time being no such expansion could be allowed without the consent of the Secretary of State in each individual case. It was recognized that this arrangement could only continue until fully considered arrangements for delegation had been worked out, and this has now been done. Having regard to the very different status and functions of the various officers concerned, it was impossible to treat them all on a like basis, and the solution which has been arrived at is what may be termed a discretionary one: that is the Secretary of State has now approved a set of fundamental rules which define not the actual powers to be exercised by each head of a department or analogous official, but the maximum extent to which powers may be delegated by a Local Government without reference to the Secretary of State or to the Government of India. It is not, of course, intended that Local Governments should extend powers to their heads of departments by one comprehensive or general sanction. In each case the circumstances of the department will have to be considered and power conferred only when some real administrative convenience is obtained thereby. But for the future the decision to delegate or not will rest mainly with the

authority best acquainted with the facts, namely, the Local Government. The Government of India will exercise like powers of delegation in respect of officers directly under them. The success of the system must obviously be largely dependent on the comprehensiveness of the fundamental rules which regulate its scope; and it is from this standpoint that I regard the new arrangements as an important and promising departure.

117. The powers of which I have been speaking are those which are exercised in the creation of new appointments, grants to local bodies and the like. But some measure of decentralization is equally desirable where special sanction is required to the relaxation of rules in our financial codes, and a number of amendments have recently been made there with that object. Into the details I need not enter, but I may mention very briefly the principle that has been adopted, adding, however, that here again the significant point is in the generality of the method of treatment adopted. The Secretary of State will reserve to himself the right to decide what particular powers or general classes of powers should be held to be a suitable subject-matter of delegation. The Government of India will decide on a reference from the Local Government, but without referring themselves to the Secretary of State, whether a particular officer may be regarded as a head of a department for the general purposes of the delegation scheme. It will then rest with the Local Government to delegate, or to refuse to delegate all or any of the approved powers to any given authority who has been admitted to this status.

118. While the facts I have here set forth will perhaps appear unattractive to the general public, I can assure the Council that the net result will be a very considerable increase in the discretionary powers of Local Governments and their principal officers, and the avoidance of much correspondence which would otherwise have taken place on relatively petty matters.

E.—Railways (Capital outlay).

119. The following statement gives the figures of Railway capital expenditure on State-owned lines included within the

Railway programme for the coming year and the four years preceding:—

—	1913-14.	1914-15.	1915-16.	1916-17 (Revised).	1917-18 (Budget).
	£	£	£	£	£
Open Lines including rolling stock.	10,303,100	10,534,300	3,864,200	708,200	3,505,700
Lines under construction—					
(*a*) Started in previous years..	1,871,500	898,80	627,100	279,700	94,300
(*b*) Started in current year ..	131,700	..	..	530,000	..
Total ..	12,306,300	11,433,100	4,491,300	1,517,900	3,600,000

When presenting the Financial Statement for 1916-17, I stated that our financial position permitted of our providing only a £3 million capital programme for Railway expenditure during 1916-17, and I have already explained why we have been unable to work even up to this figure. For the next year we are again obliged to curtail our expenditure within very narrow limits, though it is possible to provide for a slightly more liberal programme than in 1916-17.

120. We have been obliged to exclude any provision for new lines with the single exception of the Nushki Extension which, as I have already mentioned, was required for military purposes. Apart from this special project, for which £73,300 has been provided, the amount allotted for construction is confined to the small sum of £21,000 which is to be utilised on certain lines in progress, *viz.*, Parvatipur-Singapur, Itarsi-Nagpur and the Overhead connection on the Great Indian Peninsula line at Bombay. Work on these lines has been practically closed down, and the small provision made is to meet necessities which cannot be postponed without loss or damage to existing structures.

121. On ordinary capital works and equipment incidental to the upkeep of existing open lines, we propose to spend £3,505,700.

Apart from considerations of economy, our programme in this respect has had to be seriously curtailed in consequence of the extreme difficulty of obtaining material from England, and the expenditure in the coming year will be devoted to works which entail the minimum importation of materials from Europe. It is however hoped that it will be possible to arrange for the replacement from England of some of the rolling stock which has been actually surrendered by railways for military purposes, where such replacement is shown to be urgently necessary.

122. The construction of railways by branch line companies has also received a temporary check, owing to difficulties in respect of raising capital in the open market and obtaining permanent-way material and rolling stock. Activity in this direction has thus been restricted in the current year to the raising of capital for four new projects aggregating a total of 81 miles. Of these, the Trichinopoly-Pudukkottai Railway (32 miles) in Madras is a Native State line for which funds will be provided by the Pudukkottai Durbar; the Raipura-Panposh Railway (16 miles) in Bihar and Orissa is to serve a lime-stone quarry and the funds for its construction will be privately obtained; the Arakan Light Railway (18½ miles) in Burma is necessary to prevent expenditure already incurred from becoming unremunerative; and the conversion of the Teesta-Kurigram Railway (14½ miles) in Bengal is designed to set free material required for the Khulna-Bagirhat Railway, the construction of which had previously been sanctioned. The only other issues of capital during the year were for the completion of lines already in progress.

The raising of capital for 188 miles of railway previously sanctioned for construction by branch line companies and district boards has also been deferred owing to the war.

In order, however, that there may be no delay in resuming construction when conditions are again normal promoters are allowed to discuss in advance the terms for the flotation of branch line companies after the close of the war. Concessions have thus already been granted for two lines—the Shahdara-Narowal Extension (48 miles) in the Punjab and the Kurigram-Chilmari Extension

(21 miles) in Bengal; and negotiations with several other branch line companies and district boards are at an advanced stage.

123. The following figures show the capital outlay on all State lines up to the end of each year from 1913-14, and the net return obtained after deducting working expenses and interest charges:—

[**In thousands of pounds.**]

	1913-14.	1914-15.	1915-16.	1916-17 (Revised).	1917-18 (Budget).
Capital at charge at end of each year.	351,302	361,560	824,858	365,116	367,393
Net working profit from railways excluding interest charges.	17,616	15,614	17,797	20,769	20,102
Percentage of net working profit to capital outlay.	5·01	4 32	4·88	5·69	5·47
Net working profit from railways after meeting interest charges.	4,790	2·158	4,075	6,796	6,106
Percentage to capital outlay of net profits after meeting interest charges.	1·36	·60	1·12	1·86	1·66

124. The return on Railway capital (excluding interest charges) was estimated in the current year's budget at 4·49 per cent. We now estimate it at 5·69 per cent. in consequence of the large increase in net railway earnings which I have already dealt with in my review of the Revenue estimates. For next year we put it at 5·47 per cent. consequent on the smaller estimate of net earnings provided for in the Budget.

The charges for interest in the current and ensuing years work out to 3·83 and 3·81 per cent. respectively on the capital outlay, so that the final net profit on railways in each of these years is 1·86 and 1·66 per cent. respectively. These interest charges include certain annuity and sinking fund payments which really go to the discharge of debt.

F.—Irrigation (Capital Outlay).

125. The financial position of our great Irrigation undertakings may be gathered from the following table which brings up to date

the information given in connection with previous Financial Statements. The figures are in thousands of pounds:—

Particulars.	1913-1914.	1914-1915.	1915-1916.	1916-1917. (Revised)	1917-1918 (Budget).
Productive Works.	£	£	£	£	£
Capital outlay to end of each year	34,645	35,777	36,603	37,276	37,880
Total receipts, including land revenue due to irrigation	4,338	4,325	4,394	4,562	4,716
Total expenses, including interest on debt	2,306	2,452	2,549	2,568	2,613
Net profit	2,032	1,873	1,845	1,994	2,103
Percentage of net profit to capital outlay	5·87	5·24	5·04	5·35	5·55
Protective Works.					
Capital outlay to end of each year	4,796	5,345	5,853	6,215	6,615
Total receipts, including land revenue due to irrigation	112	101	118	106	109
Total expenses including interest on debt	213	247	277	291	305
Net loss	101	146	159	185	196
Percentage of net loss to capital outlay	2·10	2·73	2·72	2·98	2·96
Minor Works and Navigation.					
Direct receipts	263	254	267	288	283
Expenditure	914	986	869	781	827
Net loss	651	732	602	493	544

126. The total length of main and branch canals and distributaries which had been constructed on irrigation works of all classes up to the end of the year 1915-16 amounted to 63,583 miles, and it is expected that this figure will be increased by over a thousand miles during the current financial year. These channels command an area of over 50½ million acres of culturable lands, of which approximately half was irrigated during the year ending 31st March 1916, and it is estimated that at least an equal area will be irrigated this year.

127. In addition to the works in operation, there are 42 major projects, 20 being productive and 22 protective, which are either under construction, awaiting sanction or being examined by the

professional advisers of Government. They are estimated to extend the benefits of irrigation to an area of over 9½ million acres out of a culturable commanded area of 22½ million acres, at a cost of £35 million.

128. No new works of any magnitude were sanctioned during the year. The project for the utilization of a part of the water-supply of the Sarda river for improving the irrigation on the Rohilkhand canals in the United Provinces was submitted to the Secretary of State for sanction. He has, however, decided to defer sanctioning it until a definite decision has been arrived at regarding the utilisation of the balance of the available river supply.

129. On the 30th March 1916, the Government of India ratified the award in the Cauvery arbitration case. This enables the Mysore Durbar to construct a large reservoir on the Cauvery at Kannambadi, and will affect the scope of the Metur Reservoir projected by the Madras Government. An amended estimate providing for the necessary alterations has been prepared and is now under the consideration of the Government of India.

130. In the Punjab a scheme known as the Haveli project has been drawn up, and provides for canals taking off the Chenab river immediately below its confluence with the Jhelum, designed partly for the irrigation of the tracts lying contiguous to the river on both its banks and partly for improving the supply to the Sidhnai and the Chenab Inundation canals in the Multan district. This scheme, and that known as the Sutlej Valley project, are being further considered with a view to determining their combined effect on the existing inundation canals lower down the rivers. Projects are also under examination for a canal taking off the river Indus near Kalabagh for the irrigation of the desert tract in the Sind Sagar Doab known as the Thal, and for a large storage reservoir on the Sutlej to improve the cold weather supply of that river.

131. The Kistna reservoir and the Sukkur barrage projects in Madras and Sind respectively are still under investigation. An important scheme for embanking the left bank of the Irrawaddy river in Burma, which is estimated to reclaim about 500,000 acres of land to rice cultivation, is also under consideration.

132. In Bombay, progress on the Nira Right Bank canal and the Pravara irrigation system has been hampered by labour and freight difficulties.

In the United Provinces, work on the construction of permanent head-works of the Ganges canal at Hardwar is approaching completion.

The Twante canal in Burma was opened for traffic at the end of January 1917. The completion of this work was somewhat delayed on account of the transfer to Mesopotamia of one of the dredgers employed on it.

The Weingaŋga canal in the Central Provinces was opened for irrigation during the year, but the supply was interrupted by a serious breach in the main dam, repairs to which will somewhat delay the development of irrigation.

G.—Delhi Expenditure (Capital Outlay).

133. The expenditure for the current year under head 51 is expected to amount to Rs. 40 lakhs, or Rs. 10 lakhs less than in 1915-16. This reduction has been attained by a smaller work programme and by a considerable reduction in the engineering staff.

The aim during the present year has been to leave untouched the larger schemes of sanitation, water works, drainage and irrigation, which require the use of imported materials, but to continue such work on the central buildings and other features of the New City as can be carried on without the use of materials which have become difficult or expensive to procure owing to the war, and to maintain the output of brick fields and quarries and the preparation of sites and roads. A moderate rate of progress has been maintained in the case of Government House, the Viceroy's Court, the Secretariats and the great *Place*. Progress has been made with the task of levelling sites and opening up roads. A considerable addition of manufactured brick and dressed stone has been made to the stock of material. There has also been progress in the work of moving and collecting material at the various sites where it will be required eventually. Trees have been planted on a number of the avenues and roads.

It is expected that Rs. 40 lakhs will again be needed to carry on the work on similar lines in the year 1917-18.

Conclusion.

134. Now, my Lord, I need not detain the Council longer. This year's Budget is once more marked by a large imposition of fresh taxation, but this is required not for our own local purposes, but in the interests of the Empire. We are now supplementing the assistance India has already given in the colossal war which her Sovereign has had to undertake in defence of civilisation and national liberties by a further pecuniary offering which will mark the vital interest which she has in this great struggle.

In your opening speech this session Your Excellency has indicated that such a policy is in full accord with the Resolution passed in this Council on the 8th September 1914, supplemented by that of the 24th February 1915, to which I have referred in the body of my speech. I have already explained why we could not previously comply with those Resolutions to the full extent we should have wished. The time has now come at which we can rise to the heights to which they pointed, and I trust that the measures we propose at this time of war, stress and need will receive full acquiescence in the Council and in the country.

135. In conclusion I desire once again to express my heartfelt acknowledgments to the officers of the Finance Department for the way in which they have dealt, in their various spheres, with the very difficult conditions through which we have passed during the current year and which are likely to continue throughout the year to come. I can only repeat what I said in previous years that I am most deeply indebted to their loyal and efficient aid.

W. S. MEYER.

DELHI, 1st March, 1917.

BUDGET OF THE GOVERNMENT OF BOMBAY FOR THE YEAR 1916-17.

Extract from the Proceedings of the Legislative Council of the Governor of Bombay, held at Poona on Tuesday, 20th June 1916.

The Honourable Mr. Malcolm N. Hogg:—Your Excellency,—The Honourable Mr. Manmohandas Ramji has drawn a sharp contrast between the fact that in the case of the Medical and Educational Departments, a large proportion of the grants made during the last five years has not been spent, and the fact that in the case of the Police Department almost the whole of the money voted has been spent. Now, I think, Sir, that there is a very simple explanation of this contrast—an explanation which, if it is a true one, shows that Government are really in sympathy with the views of the Honourable Mr. Manmohandas Ramji and his friends. I believe the explanation to be this. Government are desirous of spending as little on the Police Department as is consistent with efficiency. Therefore during the preliminary stages of the budget—I refer to the meetings of the Finance Committee and the preparation of the Revised and Draft Financial Statements—the demands of the Police Department are subjected to a very rigorous scrutiny and are reduced to the lowest possible point consistent with efficiency. It follows, therefore, that if this process has already been adopted during the preparation of the budget, the amount voted in the budget is almost certain to be wholly spent. With regard to the other two departments, Sanitation and Education, I do not think such a rigorous scrutiny is applied. Government, I believe, are desirous of spending as much money on these departments as they can possibly afford and the demands of the departments are met in as liberal a spirit as the resources of Government permit, and therefore it may very easily happen, as it does happen in practice, that the amounts provided in the budget prove to be in excess of what the departments can actually spend.

There is only one other subject to which I wish to refer, and that is the Committee on Indigenous Industries. The Honourable Mr. Lalubhai Samaldas and the Honourable Mr. Purshotamdas Thakurdas have referred to the work which is being done by the Committee and have claimed, and I think rightly claimed, that a great deal of hard and useful work has been done by the Committee, but personally the more I see of the task before the Committee the more I am convinced that the efficient development of the industrial possibilities of this Presidency is a task which is quite outside the scope of such a Committee as the present one. I think it is desirable that Government should at as early a date as possible formulate a definite policy to be followed with regard to the development of indigenous industries, and I entirely agree with the Honourable Mr. Manmohandas Ramji that the ultimate goal to be aimed at is the establishment of a full-fledged Department of Industries with possibly an advisory Committee of commercial men to advise the Director of Industries upon the commercial aspects of the problems before him. I realise, however, that the establishment of such a department would involve an expenditure which places it for the present outside the sphere of practical politics. I therefore desire to support as a step towards the ultimate establishment of a department, and not as a goal in itself, the request for the appointment of a whole-time Secretary with an adequate staff and for a very considerable enlargement of the grant which has been provided in the budget for the work of the Committee. It may possibly be urged that the recent appointment of an Imperial Commission on Industries renders it desirable to wait before any further progress with regard to provincial development is taken up, but I scarcely think this is the view which your Excellency's Government will hold, for if your Excellency's Government held that view, I take it that they would already have intimated that the usefulness of the provincial committee had come to an end. If, as I believe is the case there is still plenty of work for the provincial committee to do, it follows I think that the development of the provincial committee on whatever may be held to be the correct lines should be allowed to proceed respective of their recent appointment of the Imperial Commission.

BILL FURTHER TO AMEND THE BOMBAY ABKARI ACT, 1878 (BILL NO. III OF 1916).

Extract from the Proceedings of the Legislative Council of the Governor of Bombay, held at Bombay on Tuesday, 5th December, 1916.

The Honourable Mr. Malcolm N. Hogg :—Your Excellency,—I wish to call attention to one point which appears to me to be a very important one. I have listened with close attention to the speeches of Honourable Members who have spoken in support of this amendment and I have not heard one of them deal with the point raised by the Honourable Mr. Ghulam Hussein, which was that this Bill as it stands allows 14 seers of mhowra to each family during the period 30th June to 15th August. Not one of them has tackled the point whether that quantity of 14 seers is not sufficient for all legitimate requirements of a family during those six weeks.

BILL FURTHER TO AMEND THE BOMBAY PORT TRUST ACT, 1879 (BILL NO. V OF 1916).

Extract from the Proceedings of the Legislative Council of the Governor of Bombay, held at Bombay, on Tuesday, 5th December 1916.

The Honourable Mr. Malcolm N. Hogg :—Your Excellency,—With reference to the remarks that the Honourable Mr. Godbole made about clause 2 of this Bill, I think that he is under some misapprehension as to the facts. The Honourable Mr. Godbole stated that no practical disadvantage arises from the fact that in every case the sanction of the Chairman of the Board has to be obtained under the Act as it stands to the appointment of any subordinate who is taken on temporary employment. But there is a very practical difficulty that arises, more particularly in the case of

those employees known as temporary tally-clerks. These temporary tally-clerks are day to day labourers. The number of them varies, one day 140 are required, the next day 200, and so on. They come each morning and the required number of them is taken on. So they are engaged every day and theoretically dismissed every evening. It is just to deal with such cases as these that this clause has been brought in. The Dock Manager requires, say, 140 people; he has theoretically to get the sanction, as the Act stands at present, of the Chairman and the Trustees to their employment and to their dismissal in the evening, and it is just to deal with these people and to regularise this situation that these amendment is proposed. It has, of course, been the practice for the Dock Manager to engage daily so many of these temporary clerks as he requires, and it is, I think, obvious that it must rest with him. It is quite impossible for the Chairman to deal with the employment of the tally-clerks every day. But I understand what has happened is that the Government Auditors have recently objected to this practice and stated that it is not strictly in accordance with the Act. And the object of this amendment is simply to regularise this and similar practices.

PERIODICAL MEDICAL INSPECTION OF CHILDREN AT BOARDING SCHOOLS.

Extract from the Proceedings of the Legislative Council of the Governor of Bombay, held at Bombay on Thursday, 7th December 1916.

The Honourable Mr. Malcolm N. Hogg :—Your Excellency,—The resolution which I have to move is :—

"That Government may be pleased to consider whether it is not advisable to compel all boarding schools, which receive any monetary grant from Government, to arrange for the regular attendance of a Medical Officer and the periodical medical inspection of all children."

I have purposely worded my resolution to include all boarding schools but in proposing it I shall confine myself to speaking of those schools which are frequented by European and Anglo-Indian children, because it is only of those schools that I am in a position to speak. I leave it to Honourable Members of this Council who are familiar with the boarding schools frequented by Indian children to say whether a similar need has been felt by those schools. If such a need has been felt then I think my resolution cannot fail to commend itself to them. But even if that need has not been felt I hope that they will not on that account oppose my resolution ; I would ask them to support it and either leave it to Government to apply the suggested measures only to that class of schools where the need has been felt or in the alternative to propose a slight amendment confining it to such schools. That is a matter that I leave entirely to Honourable Members who are acquainted with Indian boarding schools. Now, Sir, I do not think I need dilate upon the great importance of the proper medical care of school children. That is a subject the importance of which is, I think, self-evident and universally recognized. All I think that it is necessary for me to do is to show that under existing circumstances the requisite amount of care is not always forthcoming or at any rate cannot always be depended upon. There are two complaints very closely allied which are made by the parents of children at the boarding schools about which I am speaking. The first is that in some cases a doctor is not called in in sufficient time to prevent serious illness, where it could have been prevented had the doctor been called in earlier. The second complaint is that parents on occasions are not informed of a child's illness when they should be, or, if they are informed, the seriousness of the case is not communicated to them until too late. Many of these schools are situated at hill stations where children reside the greater portion of the year. It will be readily understood by the Council that the parents, being separated from their children for a long period of the year, naturally feel great anxiety to have an assurance that when their children fall ill they will receive prompt medical attendance and that the parents themselves will receive prompt information when necessary. That they have not that assurance under the present system has been

proved to me by a number of concrete cases which have been brought to my notice, of one or two of which I have notes here. I do not, however, want to trouble the Council at this stage with specific instances for two reasons. In the first place, I hope this resolution may be acceptable to Your Excellency's Government, in which case it is not necessary to bring forward specific instances. Secondly, I really think that specific instances are not necessary to my case for I think that it must be obvious to the Council that under the present system instances of this sort must occur. Under the present system it is left entirely to the discretion of the principals of schools whether they should call in a doctor or whether they should inform the parents. Now, principals of schools like other people make errors of judgment and it must occur in the constant exercise of this discretion that they should occasionally commit errors of judgment. The unfortunate thing is that errors of judgment on such a subject are liable to inflict considerable suffering, and in some cases permanent injury, on the children and to cause unnecessary sorrow to the parents. Now, I wish to make it very clear, and this is a point which I particularly want to emphasise, that in moving this resolution I am in no sense attacking the school authorities. I make no suggestion, nor have I heard any suggestion made by anyone else, that principals of schools wilfully neglect the children or that they are animated by any other desire than to do their duty as well as they possibly can. But principals of schools are not as a rule medically qualified people and they are as a rule very busy people. It will be plain to the Council, I think, that there must be cases when a principal will treat with a dose of castor oil or some other homely remedy a child whose symptoms appear to be simple but subsequently prove to have required more skilled diagnosis and more recondite treatment. Similarly it may occur that a principal of a school, again with the best of intentions in the world, only desiring to spare the parents unnecessary anxiety, will refrain rom telling them when their child gets ill, hoping that the child will get better. If the child unhappily gets rapidly worse it means that the principal of the school has at a later date to inflict a very unpleasant shock on the parents—a shock which naturally leaves some feeling of resentment and grievance in the minds of the

parents that they have not been informed earlier. In fact, Sir, my case is this, that this responsibility is one that should not be thrown upon the principals of schools at all. So far from my resolution being an attack upon school authorities I personally believe that many of the principal would welcome some regulations such as I am going to propose as relieving them of a responsibility which they have neither the requisite medical knowledge nor the requisite leisure to discharge in all cases satisfactorily. The remedy, Sir, I think, is not very difficult to find. I would make the following suggestions. First, that every school should be compelled to have a medical officer who should call at the schools daily and see any child which is reported sick, however slight the symptoms of the child may appear to be at the moment. With reference to the schools of which I am particularly speaking, most of the schools have medical officers who call when they are sent for, and the only change that I propose is that instead of coming when sent for they should pay a daily visit and see any child who is ill. Further, I think a register should be kept in which the doctor should daily enter up the names of the children he has seen. My second suggestion is that periodically either once a month or, if that is thought impracticable, once in two or three months a doctor should make a medical examination of every child in school. My third proposal is that the responsibility of deciding when to inform the child's parents should rest with the doctor and not with the principal of the school. Some months ago I submitted these proposals to the Honourable Mr. SHARP who in reply to me made three criticisms. The first criticism was that my proposal involved considerable expense, which expense would have to be borne by the parents. The second criticism was that it would not meet the case of the naturally secretive child who conceals his injuries or ailments and says nothing about them, and his third objection was that in some of the hill stations where many of these schools are situated no thoroughly competent medical attendant is available and that in his opinion the trouble was often due as much to lack of skill on the part of the medical attendant as to any delay in calling him in. Well, in regard to the first objection, the question of expense, as far as the schools of which I am particularly speaking are concerned, I may say that certainly in

many of them if not in all of them parents already pay a monthly medical fee. Well, I think most parents would prefer to pay a slightly enhanced fee and get the assurance that their child will receive prompt medical attention in case of illness and themselves prompt advice, to paying the present fees and receiving no such assurance. I may say in this connection that I am informed that one boarding school at a hill station has already voluntarily adopted the suggestions that I have put forward and has gone rather further than I do as the children are not only examined medically once a month but are weighed once a month by the doctor and the weights recorded, and this school, I am told, has not found it necessary to make any increase whatever in the monthly medical fees charged to parents. I admit of course that when one comes to the wider question of boarding schools and hostels attended by Indian children it is possible that the increased expenditure could not be met entirely by the parents. I am not competent to speak positively on this point and I speak subject to correction, but I think it might be necessary for Government to make some increase in the grants to these schools to meet the expenditure involved by my proposal. But, Sir, I do not think that the increased expenditure would be really very heavy, and in any case I feel that the importance of the subject is so great that every effort must be made to find the necessary money. With regard to the second objection raised by the Honourable Mr. SHARP, namely, that the proposal would not meet the case of a child who concealed his ailments or injuries, I quite admit that such cases do occur but I have yet to hear of any regulation or legislation which is a panacea for all possible cases and can never be evaded. It is, I think, a very thin argument to say that because a regulation may be evaded in certain cases it is not worth bringing into force at all. Moreover, I think that these cases of concealment would not be very many. My recollection of my own school days is that when I had any symptoms that I considered likely to be a sufficient excuse for not attending my studies I was not very anxious to conceal them. Then with regard to the Honourable Mr. SHARP'S third objection that thoroughly competent medical men are not always available at hill stations, I can only reply that half a loaf is better than no bread. No doubt, medical men of limited attainment do make

mistakes of diagnosis and treatments. I have even heard it whispered that medical men of the highest attainments also make such mistakes; but I would submit that the prompt attention of a medical man even of limited attainments is better than no medical attention at all, or the attention of the same medical man at a later stage when the case has become more serious and more difficult to treat. Well, Sir, I do not wish to take up the time of the Council any longer except to say that I hope the Honourable Mr. SHARP in the meantime may have considered my proposals further and that he will be able to accord a more favourable reception to them than he did at first. In this hope I expect shortly to hear him cooing like a dove at me and not roaring like a lion. Before I sit down I would like to make one more observation: this resolution is not the child of my own fancy or imagination but it represents a very real grievance and a very widespread dissatisfaction which is felt by the parents of children who use these schools, on the two points that I have dealt with. With these remarks I ask the support of the Council and Your Excellency's Government to my resolution.

INDIAN DEFENCE FORCE BILL.

Extract from the Proceedings of the Indian Legislative Council held at Delhi on Wednesday, 21st February 1917.

The Hon'ble Mr. J. S. Wardlaw Milne:—"My Lord, I desire on behalf of the commercial and unofficial community in India heartily to support the measure which has been introduced to-day and to say in a very few words how much I feel sure it will be welcomed. More than two years ago, My Lord, the question of the expansion of the Volunteer forces, or, as an alternative, the introduction of a system of compulsion, was brought prominently before the Government of India by the various Chambers of Commerce, and although the actual date of that communication was after the outbreak of the war, the proposals were the natural

sequel to discussions which had taken place among various commercial bodies for some time before. On the last occasion when the matter was brought forward by these bodies, the attention of Government was particularly drawn to the necessity for considering the question of compulsory service, and I think I may say that to-day the only feeling which will be prominent in the minds of those whom I represent will be one of regret that this measure was not introduced earlier.

"When owing to the deliberate action of Germany, the British Empire was drawn into war 2½ years ago, the British army faced a terrible responsibility. At that time our professional army (I use the term for want of a better, and in the highest and most complimentary sense), our professional army performed deeds which will go down in history for all time as wonderful examples of heroism and devotion to duty. The heaviest losses, however, fell upon that army, and in many cases the greatest sacrifice of all was made. I think I may say that the British army of to-day is largely a voluntary army, even bearing in mind the Compulsion Bill and other measures introduced in England. It is a matter for congratulation that the voluntary forces of India in spite of, I will not say opposition (although possibly from their own non-military class, rather than from the military authorities, there almost was opposition sometimes) but with little recognition or support, the Volunteers carried on with the feeling that some day they would be of use and their patience and patriotism rewarded. To them as to others to whom the call does not appear to have been hitherto made, there can be no doubt that this measure will be greatly welcome. I think I may say also, on behalf of the commercial community, that the introduction of the measure by which Indians will have an opportunity of joining in the defence of their country will also be heartily welcome. In spite therefore of the fact, which I fully realise, that this measure will mean grave inconvenience to trade, in spite of the fact that it will undoubtedly entail personal loss, in spite of the fact that a great deal, though little known, has already been done by the non-official community in India in allowing men who can barely be spared to join the ranks of the Indian Army Reserve of Officers and in other ways; in spite of these things, I heartily welcome the introduction of the

Bill, and I think I may safely say that it will receive the full support and sympathy of the European commercial community."

INDIAN DEFENCE FORCE BILL.

Extract from the Proceedings of the Indian Legislative Council held at Delhi, on Wednesday, 28th February 1917.

The Hon'ble Mr. J. S. Wardlaw Milne:—"Mr. Vice-President it is with considerable regret that I find this morning Session is so far advanced and that at this late stage of that Session it should fall to me to speak. The Council has already spent more than two hours upon this Bill in connection with amendments which, although very important, do not exceed in importance, I think, the points which I wish to refer to and which are perhaps more directly before the Council in the shape of the interest which this Bill has for the European citizens of British India.

"When this Bill was brought before the Council by His Excellency the Commander-in-Chief a week ago, in welcoming it, I referred to the sacrifices which had been made by European employers in India in releasing their men for service in the Indian Army Reserve and elsewhere, but as the Bill was then being sent to a Select Committee, I did not think it was necessary to enter into details in connection with the matter. The Bill having now returned and being about to be passed into law, I think it is only right that I should say a word or two about the attitude of the European non-official commun ityon the subject.

"I very much doubt, Sir, whether either Government or the public of India yet realise the very large sacrifices which have been made not only by the Europeans who have joined His Majesty's forces, but by employers of Europeans in India. Not only have a large number of men joined the Indian Army Reserve of Officers, but a great many have proceeded to Mesopotamia, to

East Africa and to France, and some have already made the greatest sacrifice that their country could possibly call for. In many cases the employers of these men have not only permitted them to join, but sometimes have encouraged them to do so, have kept their places open for them, and when there was any chance of their returning, they very often, not only kept their places open for them, but made up to them the financial loss which they might suffer by joining the Army. Of the men remaining, I am confident their employers consider that most of them are indispensable. Some clearly are indispensable, being actively engaged on actual war work, but those who are not able to claim this are possibly almost equally indispensable, as they are engaged upon the very important matter of maintaining, under great difficulties, British trade in India, and very often, I may say, in the process of this they are doing two or three men's work. This Bill contains no details of the demands which will be made upon the European population of India under the very wide powers which are conferred upon the military authorities by clauses 13, 14 and 15, and all we have before us are the introductory remarks of His Excellency the Commander-in-Chief when presenting the Bill. The powers conferred by the Bill are of the widest character, and much will depend upon the rules and regulations which are drawn up under it. Perhaps even more will depend upon the application of these rules. I feel sure that I will not be misunderstood when I say that this measure may be fraught with the gravest consequences to the trade of India, and great responsibility rests upon those who are drawing up the conditions of service required. I earnestly hope, therefore, that every possible effort will be made to ensure that the smallest possible interference with trade arises from the further demands which will be made upon employers and employed, and that, whenever it is possible a system of local training will be instituted in such a manner as will enable those men who are really required, to spend at least a portion of their day in their ordinary occupations. It has been very well said, Sir, that trade without victory is possible—victory without trade is impossible. We realise that further sacrifices are now demanded ; we are glad that they should be demanded of us, and I only ask that in the application of this Act, we should have the

feeling that we are getting real results, and that whether it be under the conditions of this Act, or in the manufacture of munitions, or in the promotion of indigenous industries for the needs of the army, or whatever direction it may be, the European non-official business population of India should feel that their business knowledge and business experience, gained in the hardest school that it is possible to gain experience in, is being used in a business-like way for the needs of this business army.

"I have mentioned, Sir, that a number of men will be indispensable, and it will be necessary, therefore, I presume, to grant certain exemptions. On the other hand, it will be one of the most important points for those drawing up the regulations under this Act to see to, that these exemptions are made fairly and on equal terms to all; that there is no favouritism. It should be just as impossible for the head of a Government Department as for the head of a mercantile firm to say that his men are indispensable. Or rather, to put in a fairer way, it should be equally possible for both to say so with equal results. At the worst, the passing of this Act may cause serious damage to British trade; at the best it must mean the removal of certain restrictions, certain safeguards which in the past have made possible a system of supervision and check which has formed to some extent the safety and security of British trade.

"The second class of men affected, Sir, are between the ages of 41 and 50. Now I may be pardoned if, in connection with this class, I ask the military authorities not to expect too much. A man who has been 20 years in India, of which probably 16 or 17 have been spent not in the delightful climates of the hills but in the muggy heat of Bombay or Calcutta, is not capable of very arduous work, particularly as he has probably led a very sedentary life. Many of these men will be keen and anxious to do their share, but I would most keenly urge that, especially at first, the conditions of service be not made too heavy for them. Many will be found who have been keen and active volunteers in the days, (now passing away as I speak), when the volunteers 'carried on' without much sympathy and without much support. But whether

or not these men have had any military training, it cannot be denied that a man of 45, for example, in India is 10 years further on than a man of the same age at home. If I may use the expression, he is 10 years older.

"I conceive, Sir, that my remarks may be considered as of a very pessimistic character, and perhaps I may be told that I am crying out a long time before I am hurt. Nothing is further from my intention than to strike a pessimistic note; nor do I wish to be considered as making uncalled for criticism. It is well, I think, that we should see what is before us, and I am only most anxious to help.

"It is my earnest hope and my firm conviction that this scheme will be carried out in the manner outlined by His Excellency in his introductory speech and in real consultation with those who are best fitted to judge of the difficulties of the matter, and it is this confidence which has enabled me to sign the Report which has just been before you. If that confidence can be engendered throughout India in the minds of the European population, and they can be assured that their services are being used with the least inconvenience possible and in a manner really calculated to bring about the best results, you will have a leap to service and a call for sacrifice which will go far to satisfy us all that India is at last really doing her bit—nay her full share in the struggle which still lies before us to achieve that victory and that peace which the Empire and her Allies alone will dictate."

INDIAN BILLS OF EXCHANGE (AMENDMENT) BILL.

Extract from the Proceedings of the Indian Legislative Council held at Delhi, on Wednesday, 28th February 1917.

The Hon'ble Mr. J. S. Wardlaw Milne:—"Sir, I beg to move for leave to introduce a Bill to amend the Indian Bills of Exchange Act, 1916. In doing so I should like very shortly to refer to the

object of this Bill. This Bill is of a simple and yet perhaps of a technical character, being an amendment of the Indian Bills of Exchange Act, 1916, in one particular. I do not propose to trouble the Council with a full statement of the circumstances which led to the introduction of the Act of last year; but in order that I may make the object of this amending Bill clear, it is desirable that I should shortly refer to the provisions of the Act passed by this Council last September. That Act followed the lines of the English Bills of Exchange Act, 1914, in excusing on the part of holders delay in the presentment of Bills of Exchange payable outside British India, when that delay was caused by circumstances arising out of the present war, and the Government of India sought commercial opinion fully before bringing that legislation before this Council. In this connection, Sir, I should like to apologise to Council for a slight error which has arisen in drafting the Statement of Objects and Reasons, in which it is stated that the object of the Indian Bills of Exchange Act of 1916 is to excuse presentment for payment; that, of course, is not strictly correct; the object of that Act was to excuse delay in the presentment, which is a different thing.

"Without entering fully into the reasons which led the commercial communities of India to approve of and support the Act of last year, I may say shortly that it was felt that without some such legislation, bankers, through no fault of their own would be precluded from recovering the amounts of their loans from the borrowers, and, while it was recognised that certain firms and individuals would undoubtedly suffer by the passing of the Act, it was felt to be only right that any loss which might occur should fall upon the trader who, in negotiating his bill, had undertaken all the risk of its being dishonoured from whatever cause and not upon the Banks which, in the exceptional circumstances of the case, were faced with a liability for loss which had not been contemplated by either party when negotiations were originally entered upon. The present Bill, as stated in the Statement of Objects and Reasons, involves no new principle whatever; it merely extends the working of the Act to cover the special circumstances existing in India.

"In England, Sir, the time which elapses between the drawing of a bill and its presentment for acceptance in, say, Germany or Austria, is a matter of a few days; and it will be within the recollection of Hon'ble Members that it was reported that previous to the outbreak of the war, there had been for some days a practical cessation of trading transactions between merchants in England and those in enemy countries. It is probable, therefore that there were few, if any, bills of exchange drawn in England unaccepted in enemy countries at the outbreak of the war. In India, on the other hand, the time which must necessarily elapse between the drawing of a bill and its presentment for acceptance in an enemy country is a matter of at least three weeks, and in that period a number of bills of exchange were negotiated, and it is those bills of exchange that it is the object of this Bill to protect. It may interest the Council to know that, while entirely accurate figures cannot of course be given, it is estimated that the amount covered by such bills is about £103,000, of which about £91,000 represent bills drawn in the city of Bombay alone, and of that £91,000 roughly 75 per cent. were drawn by European merchants. When the Act of last year was upon the agenda in September, I gave notice of an amendment, the words of which would have given effect to the proposals contained in the present Bill; but the Hon'ble Members in charge of the Law and Commerce and Industry Departments of Government desired to postpone giving effect to that amendment at that time, until they had an opportunity of enquiring as to whether or not there was any special reason for the omission of these words in the English Act. I accordingly withdrew the amendment; but I understand that the Government of India are now satisfied that there was no special reason for the omission of these words in the English Act. We may therefore take it, I think, that the only reason was that circumstances had not arisen which made their inclusion necessary, owing to the geographical position of England to the enemy countries concerned. In India, as I have pointed out, the conditions are different. The provision seems equitable, and, I think, I may say that it has the approval of the commercial community. I trust, therefore, that with this short explanation of what is after all a comparatively small matter, it will have the unanimous approval of the Council."

The motion was put and agreed to.

The Hon'ble Mr. Wardlaw Milne:—"I now, Sir, beg to introduce the Bill, and to move that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in the 'Gazette of India' in English."

The motion was put and agreed to.

SPEECHES IN LEGISLATIVE COUNCILS, ETC.

RESOLUTION *re* COST OF CONSTRUCTION OF ALL NEW AND ORIGINAL PUBLIC WORKS TO BE MET FROM OUT OF THE CAPITAL ACCOUNT AND NOT FROM GENERAL REVENUES.

Extract from the Proceedings of the Indian Legislative Council held at Delhi on Wednesday, 7th February 1917.

The Hon'ble Mr. J. S. Wardlaw Milne:—"Sir, I have the greatest sympathy with the motives which have induced the Hon'ble Mover to bring forward this resolution, and with his desire to extend the spread of primary education throughout India at a greater speed than is possible at the present day. I have also the greatest sympathy with his feeling that it is necessary, with the training which he has received, to bring forward some motion indicating to Government the means by which they are to find money for the object he has in view. But I can hardly conceive that my Hon'ble friend expects the Council to accept this Resolution in the form in which it appears. To my mind, the two parts of the Resolution are really, to begin with, quite separate matters, and I don't think that he can seriously expect us to accept a Resolution binding Government at this moment to devote certain possible proceeds, arrived at by a certain process, to the spread of primary education, as any such course would, in effect, lay it upon to the Council to be accused in future of taking part in

special forms of legislation which benefited one particular head of expenditure at the cost of another.

"Further, the question which arises out of paragraph (*a*) of this Resolution is one on which, I think, there is from time to time a great deal of misunderstanding ; and while it is perfectly true that there is continually arising the desirability of productive works of a certain class being debited to capital, I think my Hon'ble friend must remember that this is a question which is very liable to give rise to entirely erroneous impressions in the minds of those dealing with it. The principle of debiting expenditure in such a manner as to place the cost upon future generations is one which is very attractive at first sight. It is constantly brought up, but in effect the placing of the burden of such expenditure upon future generations in the case of public works is more and more difficult of practical application. We have examples of this difficulty all over the country. Over and over again municipalities and other public bodies of all kinds bring forward suggestions, for loans financing public works to be spread over long periods with the object of placing the repayment of the capital expenditure upon future generations and relieving those living to-day ; but Government again and again have had to put their foot down—and I think rightly so—because in practice it is found that the principle of putting the cost upon future generations, or largely upon future generations, is one which is very erroneous in practice and difficult to maintain. I do not mean that there are not occasions when it is desirable that it should be done, but I think it is a principle that can only be applied most carefully, and in exceptional circumstances. My particular point, however, at this moment is not so much that I object to the measures which the Hon'ble Mover has suggested as that I object to the form in which he has put them before the Council. I cannot think that he seriously expects us to accept his Resolution. He and his supporters seem to me really to aim at Government considering firstly the question as to whether it is possible to place certain present works, funds for which come from revenue, under the heading of capital expenditure and thus release a certain amount of money, and, secondly, as a separate matter altogether, whether further money can be found for primary education. As I have said before,

I am quite in sympathy with the object that the Hon'ble Mover has in view, but I am afraid I am not in favour of any Resolution which would commit the Council to a procedure which has not been most carefully gone into and which has not been brought before us in a form which shows that the whole matter has been considered from the two points of view, firstly, whether any money can be saved in the way suggested and, secondly, as a separate matter, whether further money can be devoted to primary education."

RESOLUTION *re* ADDITION OF RULE 2-A TO RULES OF LEGISLATIVE BUSINESS.

Extract from the Proceedings of the Indian Legislative Council held at Delhi on Friday, 9th February 1917.

The Hon'ble Mr. J. S. Wardlaw Milne :—" Sir, I desire to say at once that I fully realise the objects which the Hon'ble Pandit Malaviya has in view in bringing this Resolution before this Council, and when he places foremost among these objects the benefits which would accrue to the public service by the alterations he proposes, I find it very difficult to bring forward any arguments which must necessarily arise from questions of private convenience. At the same time, it seems to me that this is matter in which the question of private convenience must largely be uppermost, and although the Hon'ble Mr. Dadabhoy has already expressed very fluently some of the difficulties which would arise, yet as a personal matter, I may say at once that, in the case of the body which I have the honour to represent, it would be almost impossible to obtain a representative who could arrange to spend one or two days in each week throughout four months of the year at Delhi. It seems to me that the same must be the case with a large number of other Members, whom I am not qualified to speak for. Therefore, from a private point of view, it seems to me that the idea of the Council meeting every week is impracticable, unless we are to have which I personally trust will never be the case, a professional

politician class in India, or (I am sure my friends will not misunderstand me) we pass into the hands of the professional politician lawyer class, who may be the only non-officials who could attend the Council under the proposals of the Hon'ble Pandit.

"I quite appreciate the difficulties which he has mentioned, and I hope that the officials in charge of the Legislative Department will appreciate the view he has already expressed regarding the difficulties in getting definite information as to the dates of meetings. Anything that can be done in that connection to help Members, personally I would very much welcome. But I cannot see how public business would be benefited by a system of meeting once a week for a prolonged period. It seems to me that the opposite is the case. In the case of meetings such as we have at present, provided these meetings are regular and can more or less be, on fixed dates, time is given to go into the various points which are likely to arise, to consult the non-official Members and generally to lay out a plan of campaign as to their attitude towards the various points which will arise.

"Another disadvantage in meeting once a week is, that certain Members at any rate will endeavour to make hurried visits which will make it almost impossible for them to understand what business is being carried on in Council. It seems to me, further, that it would have a contrary effect to the one which the Hon'ble Mover expects, in that it would result in a compression of business. It also seems to me that it would make it extremely difficult for the Council to carry through business in a thorough manner. On the contrary, it would be hurried through, or items would be left over till the following week making it more and more difficult to follow the business of the Council and carry it on to a successful issue.

"I do not propose to refer for more than one moment to the question of the meetings being held in Calcutta, as it is a thorny question which, I think, it is not desirable for me to enter into. I would only say in this connection that the meetings in Calcutta . . . ."

The Hon'ble the Vice-President :—" I suggest to the Hon'ble Member that the question of meetings in Calcutta is not before the Council."

The Hon'ble Mr. J. S. Wardlaw Milne :—" While, therefore, Sir, I suggest that this question of weekly meetings should be dropped, and would strongly recommend my Hon'ble friend not to press his motion on those lines, I am in accord with him in anything that he can do to secure a more definite arrangement and get such definite information as to dates, which it is in the power of those in charge of the Departments to give and in this effort, I am quite sure he will have the support of the non-official Members of this Council."

FINANCIAL STATISTICS.

NOTE ISSUE.	Rs.
Total Amount of Notes in circulation on the 31st December 1916	82,16,67,510
Total Rs ...	82,16,67,510

RESERVE.	Rs.
Gold Coin and Bullion in India	11,91,69,600
" " " " " England	11,92,50,000
Silver Coin in India	14,42,74,604
" Bullion under Coinage (In India) ...	2,98,99,625
" " in transit between India and England	.....
Securities held in India (Purchase Price) ...	(a) 9,99,99,946
" " " England (Purchase Price) ...	(b & c) 30,96,14,935
	82,21,17,510
Deduct—Amount due on Bills drawn by one Circle on another	4,50,000
Total Rs. ...	82,16,67,510

(a) Nominal Value Rs. 10,20,81,500. (b) Nominal Value Rs. 32,23,26,571.
(c) Includes Treasury Bills purchased at a cost of Rs. 22,46,14,935.

BALANCE OF THE GOLD STANDARD RESERVE on the 31st December 1916 in India and in England amounted to	£ 29,246,759
Total £ ...	29,246,759

	£
Gold in India	168,778
Securities held on 30th September 1916 ...	12,377,786
Cash placed by the Secretary of State for India in Council at short notice	6,045,440
British Government Securities (Since purchased)	4,654,755
Loans to Home Treasury	2,000,000
Temporary loan to Treasury Balances—India.	4,000,000
Total £ ...	29,246,759

COUNCIL BILLS.	£
Amount of Revised Estimate to be remitted to the Secretary of State during 1916-17.	33,015,700
Total £ ...	33,015,700

	£
Remitted from 1st April 1916 to 31st March 1917—By Council Bills	* 32,998,100
Add—Amount not remitted	17,600
Total £ ...	33,015,700

* Of this sum £ 18,994,318/ £ 4,294,805 has been taken to the account of the Currency/Gold Standard Reserve.

BALANCE IN THE RESERVE TREASURIES of the Government of India on the 26th December 1916	Rs. 3,00,31,494

BALANCE HELD IN CASH IN THE CIVIL TREASURIES of the Government of India and at the credit of Government in the Presidency Banks and their Branches on the 31st December 1912 ...	Rs. 21,99,40,000
" " " " " " " 1913 ...	" 18,17,87,000
" " " " " " " 1914 ...	" 14,50,50,000
" " " " " " " 1915 ...	" 13,02,05,000
" " " " " " " 1916 ...	" 14,60,22,000

COINAGE OF SILVER IN INDIA—(Bombay and Calcutta Mints).	Official year, 1913-14.	Official year, 1914-15.	Official year, 1915-16.
Whole Rupees and Small Coins	Rs. 13,15,68,537	Rs. 2,17,95,336	Rs. 1,62,02,199

NET PROFIT ON COINAGE for the year ending 31st December 1916	Rs. 5,18,06,000

	Rs.
AMOUNT OF GOVERNMENT PROMISSORY NOTES standing on the London Registers at the end of March 1912...	11,74,06,033
" " " " " " " " " " 1913...	11,20,29,433
" " " " " " " " " " 1914...	10,06,83,933
" " " " " " " " " " 1915...	9,73,69,850
" " " " " " " " " " 1916...	8,82,51,650
" " " " " " " " " " 1917...	8,30,41,600

Total Imports of Treasure (Private) from Foreign Countries and Indian Ports into Bombay during the year 1916.

(From 1st January to 31st December 1916.)

FROM	GOLD.			SILVER.			
	Bullion.	Coin.		Bullion.	Coin.		
		Sovereigns and Half Sovereigns.	Other Coin.		Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
UNITED KINGDOM	50,88,240	12,13,524	.....	55,48,860	.....	2,945	.....
CONTINENT OF EUROPE	.....	.....	.....	.....	.....	.....	10
UNITED STATES OF AMERICA ...	23,96,030	.....	.....	6,60,000	.....	.....	.....
AUSTRALIA	22,61,101	.....	.....	1,56,000	.....	.....	.....
JAPAN	.....	.....	.....	9,84,190	.....	.....	.....
CHINA	25,92,938	.....	2,73,750	71,87,405	10,04,280	.....	.....
EGYPT	2,67,046	12,76,973	26,806	4,800	.....	1,801	.....
STRAITS SETTLEMENTS	.....	.....	2,515	.....	1,655	.....	.....
OTHER FOREIGN PORTS	1,86,487	46,24,001	17,55,871	3,42,635	11,75,523	24,16,209	31,660
ALL INDIAN PORTS	1,49,912	13,634	.....	44,600	1,14,650	1,47,189	8,500
Total Imports from 1st January to 31st December 1916	1,29,41,724	71,28,132	20,58,942	1,49,28,490	22,96,108	25,68,144	40,170
Imported same time last year ...	3,96,81,114	94,75,820	17,81,851	5,72,45,905	7,08,630	48,47,741	4,853

Total Exports of Treasure (Private) to Foreign Countries and Indian Ports from Bombay during the year 1916.
(*From 1st January to 31st December* 1916.)

TO	GOLD.			SILVER.			
		COIN.			COIN.		
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
UNITED KINGDOM	.....	.....	.....	8,62,173	.....	.....	.....
CONTINENT OF EUROPE	.....	.....	.....	.....	.....	.....	576
UNITED STATES OF AMERICA ...	.....	.....	.....	.....	.....	.....	.....
AUSTRALIA	.....	.....	.....	.....	.....	.....	.....
JAPAN	.....	4,35,000	.....	.....	.....	.....	.....
CHINA	.....	.....	.....	6,00,000	.....	.....	.....
EGYPT	.....	.....	.....	.....	.....	.....	757
STRAITS SETTLEMENTS	.....	.....	.....	.....	15,014	.....	.....
OTHER FOREIGN PORTS	.....	3,90,000	4,008	21,210	30,408	1,82,38,500	.....
ALL INDIAN PORTS...	.....	.....	.....	6,29,673	.....	2,58,000	.....
Total Exports from 1st January to 31st December 1916... ...	.....	8,25,000	4,008	21,13,056	45,422	1,84,96,500	1,333
Exported same time last year ...	5,43,675	15,77,175	93,340	1,02,750	1,20,311	45,56,600	30,090

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay. In thousands of Bales (000's omitted). [*Years ending 30th June.*

Years ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.	Years ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.
		Europe	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1864 ...	...	867	3	870	American & '64 Bombay imported cotton	War. In '63 imported from China.	1888 ...	1,472	893	58	951	500	1,451
1865 ...	...	1,065	1	1,066			1889 ...	1,851	1,286	46	1,332	565	1,897
1866 ...	...	1,187	14	1,201	42	1,243	1890 ...	2,235	1,488	71	1,559	636	2,195
1867 ...	...	1,277	5	1,282	46	1,328	1891 ...	2,020	1,070	107	1,177	762	1,939
1868 ...	...	1,030	48	1,078	47	1,125	1892 ...	1,770	905	202	1,107	728	1,835
1869 ...	...	1,225	56	1,281	48	1,329	1893 ...	1,738	816	169	985	724	1,709
1870 ...	...	1,115	50	1,165	49	1,214	1894 ...	1,769	908	159	1,067	731	1,798
1871 ...	...	967	39	1,006	50	1,056	1895 ...	1,540	525	143	668	815	1,483
1872 ...	1,085	1,002	48	1,050	52	1,102	1896 ...	2,151	800	346	1,146	849	1,995
1873 ...	1,151	1,079	34	1,113	53	1,166	1897 ...	1,612	603	405	1,008	703	1,711
1874 ...	978	917	34	951	67	1,018	1898 ...	1,730	424	409	833	817	1,650
1875 ...	1,311	1,192	25	1,217	83	1,300	1899 ...	2,033	578	520	1,098	951	2,049
1876 ...	1,345	1,285	20	1,305	135	1,440	1900 ...	988	117	444	561	745	1,306
1877 ...	1,073	980	35	1,015	147	1,162	1901 ...	1,896	620	340	960	696	1,656
1878 ...	1,141	920	38	958	161	1,119	1902 ...	2,142	525	732	1,257	987	2,244
1879 ...	961	800	46	846	204	1,050	1903 ...	2,454	921	349	1,270	986	2,256
1880 ...	832	652	64	716	181	897	1904 ...	2,151	1,036	423	1,459	973	2,432
1881 ...	1,171	874	34	908	220	1,128	1905 ...	2,609	384	664	1,048	1,072	2,120
1882 ...	1,832	1,521	87	1,608	277	1,885	1906 ...	2,663	1,017	477	1,494	1,141	2,635
1883 ...	1,770	1,335	95	1,430	313	1,743	1907 ...	2,949	1,169	747	1,916	1,115	3,031
1884 ...	1,759	1,295	100	1,395	348	1,743	1908 ...	2,123	731	454	1,185	1,079	2,264
1885 ...	1,139	791	70	861	392	1,253	1909 ...	2,166	643	723	1,366	1,099	2,465
1886 ...	1,480	1,009	61	1,070	391	1,461	1910 ...	3,152	1,054	968	2,022	984	3,006
1887 ...	1,703	1,147	40	1,187	454	1,641	1911 ...	2,467	1,014	668	1,682	953	2,635
							1912 ...	2,540	383	923	1,306	1,078	2,384

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted). [*Year ending 31st August.*

Year ending 31st August.	Receipts.		Total Receipts.	Exports.			Total Exports.	Mill Consumption.	Total.
	India.	Foreign Countries.		Europe.	China and Japan.	Elsewhere.			
1913	2,733	46	2,779	534	1,023	30	1,587	*1,072	2,659
1914	3,733	6	3,739	1,301	1,345	24	2,570	1,078	3,648
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887
1916	3,133	6	3,139	294	1,691	8	1,993	1,096	3,089

N.B.—As noted in the Chamber's Report for 1913, the figures shown above represent the volume of trade in cotton from 1st September to 31st August, instead of for the year ending 30th June as was previously the case. *Year ending 30th June.

STATEMENT showing the Annual Value of the Import Trade of India, and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Official Year.	Merchandise.	Treasure.	Merchandise and Treasure
			Rs.	Rs.	Rs.
1868 ...	4008	1867-68 ...	35,70,57,830	11,77,53,740	47,48,11,570
1869 ...	4255	1868-69 ...	35,99,01,420	15,15,59,540	51,14,60,960
1870 ...	4771	1869-70 ...	32,92,75,200	13,95,48,072	46,88,23,272
1871 ...	5074	1870-71 ...	33,41,39,060	5,44,48,231	38,85,87,291
1872 ...	5369	1871-72 ...	31,08,37,470	11,57,38,129	42,65,75,599
1873 ...	5697	1872-73 ...	31,26,05,610	4,55,65,850	35,81,71,460
1874 ...	6226	1873-74 ...	32,59,58,730	5,79,25,336	38,38,84,066
1875 ...	6543	1874-75 ...	36,22,21,130	8,14,10,466	44,36,31,596
1876 ...	6862	1875-76 ...	38,88,73,403	5,30,07,224	44,18,80,627
1877 ...	7322	1876-77 ...	37,44,06,308	11,43,61,197	48,87,67,505
1878 ...	8223	1877-78 ...	41,46,41,851	17,35,54,596	58,81,96,447
1879 ...	8498	1878-79 ...	37,80,09,835	7,05,67,486	44,85,77,321
1880 ...	9166	1879-80 ...	41,17,25,671	11,65,48,948	52,82,74,619
1881 ...	9894	1880-81 ...	53,08,68,074	8,99,72,139	62,08,40,213
1882 ...	10153	1881-82 ...	49,11,28,724	11,32,27,804	60,43,56,528
1883 ...	10462	1882-83 ...	52,09,86,720	13,45,33,642	65,55,20,362
1884 ...	11635	1883-84 ...	55,29,89,907	12,87,79,633	68,17,69,540
1885 ...	12287	1884-85 ...	55,70,16,804	13,88,81,918	69,58,98,722
1886 ...	12896	1885-86 ...	55,65,19,552	15,46,70,808	71,11,90,360
1887 ...	14109	1886-87 ...	61,81,19,608	11,04,83,224	72,86,02,832
1888 ...	14582	1887-88 ...	65,00,45,881	13,81,25,456	78,81,71,337
1889 ...	15893	1888-89 ...	69,43,77,531	13,84,49,249	83,28,26,780
1890 ...	16407	1889-90 ...	69,19,93,762	17,45,45,037	86,65,38,799
1891 ...	17314	1890-91 ...	71,97,57,754	21,93,44,876	93,91,02,630
1892 ...	17894	1891-92 ...	69,42,75,659	14,72,26,621	84,15,02,280
1893 ...	18510	1892-93 ...	66,27,86,222	17,00,98,101	83,28,84,323
1894 ...	18906	1893-94 ...	77,02,60,944	18,46,12,564	95,48,73,508
1895 ...	19555	1894-95 ...	73,51,65,042	9,58,12,084	83,09,77,126
1896 ...	20262	1895-96 ...	72,93,61,344	13,36,79,854	86,30,41,198
1897 ...	21123	1896-97 ...	76,21,58,352	13,08,45,635	89,30,03,987
1898 ...	22048	1897-98 ...	73,63,43,159	20,53,06,170	94,16,49,329
1899 ...	23528	1898-99 ...	72,11,07,161	17,89,56,127	90,00,63,288
1900 ...	24760	1899-1900...	75,30,44,785	20,97,36,851	96,27,81,636
1901 ...	25373	1900-1901...	80,89,40,873	24,57,61,818	1,05,47,02,691
1902 ...	25931	1901-1902...	88,74,24,199	20,87,13,352	1,09,61,37,551
1903 ...	26956	1902-1903...	85,86,60,829	25,31,83,178	1,11,18,44,007
1904 ...	27565	1903-1904...	92,59,22,723	38,52,61,072	1,31,11,83,795
1905 ...	28295	1904-1905...	1,04,41,27,454	39,50,81,750	1,43,92,09,204
1906 ...	29097	1905-1906..	1,12,07,09,822	31,65,14,488	1,43,72,24,260
1907 ...	30010	1906-1907.	1,17,24,15,294	44,57,98,114	1,61,82,13,408
1908 ...	30576	1907-1908...	1,36,53,80,464	42,28,44,977	1,78,82,25,441
1909 ..	31490	1908-1909...	1,28,77,81,788	22,74,41,677	1,51,52,23,465
1910 ...	32099	1909-1910.	1,22,64,97,224	37,52,34,734	1,60,17,31,958
1911 ...	32839	1910-1911 .	1,33,70,57,458	39,77,35,730	1,73,47,93,188
1912 ...	33484	1911-1912..	1,44,05,54,383	53,47,08,480	1,97,52,62,863
1913 ...	34656	1912-1913..	1,66,62,96,807	61,83,17,536	2,28,46,14,343
*1913-14.	34656	1913-1914..	1,91,30,79,586	43,43,96,503	2,34,74,76,089
*1914-15.	35285	1914-1915..	1,44,93,07,207	21,80,83,236	1,66,73,90,443
*1915-16.	35833	1915-1916..	1,37,52,67,301	11,94,81,381	1,49,47,48,682

* Official year ending 31st March.

STATEMENT showing the Annual Value of the Export Trade of India, and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Official Year.	Merchandise.	Treasure.	Merchandise and Treasure.
			Rs.	Rs.	Rs.
1868 ...	4068	1867-68 ...	50,87,40,563	1,57,19,460	52,44,60,023
1869 ...	4255	1868-69 ...	53,06,21,647	1,39,55,800	54,45,77,447
1870 ...	4771	1869-70 ...	52,47,13,756	1,04,23,528	53,51,37,284
1871 ...	5074	1870-71 ...	55,33,18,252	2,22,07,646	57,55,25,898
1872 ...	5369	1871-72 ...	63,18,58,474	1,47,60,935	64,66,19,409
1873 ...	5697	1872-73 ...	55,23,62,953	1,29,80,790	56,53,43,743
1874 ...	6226	1873-74 ...	54,96,07,865	1,91,40,711	56,87,48,576
1875 ...	6543	1874-75 ...	56,35,92,404	1,62,53,091	57,98,45,495
1876 ...	6862	1875-76 ...	58,09,14,946	2,20,02,363	60,29,17,309
1877 ...	7322	1876-77 ...	61,01,38,912	4,02,98,978	65,04,37,890
1878 ...	8223	1877-78 ...	65,22,23,282	2,21,09,956	67,43,33,288
1879 ...	8498	1878-79 ...	60,93,68,769	3,98,22,283	64,91,91,052
1880 ...	9166	1879-80 ...	67,21,07,406	2,03,51,479	69,24,58,885
1881 ...	9894	1880-81 ...	74,54,09,072	1,44,04,408	75,98,13,480
1882 ...	10153	1881-82 ...	81,96,64,102	1,09,97,468	83,06,61,570
1883 ...	10462	1882-83 ...	83,48,49,372	1,04,18,488	84,52,67,860
1884 ...	11635	1883-84 ...	88,07,64,315	1,00,84,937	89,08,49,252
1885 ...	12287	1884-85 ...	83,17,01,507	1,96,89,796	85,13,91,303
1886 ...	12896	1885-86 ...	83,86,11,693	1,10,82,310	84,96,94,003
1887 ...	14109	1886-87 ...	88,48,10,354	1,72,04,261	90,20,14,615
1888 ...	14582	1887-88 ...	90,54,36,458	1,60,46,242	92,14,82,700
1889 ...	15893	1888-89 ...	97,06,02,386	1,78,43,819	98,84,46,205
1890 ...	16407	1889-90 ...	1,03,44,87,052	1,90,63,218	1,05,35,50,270
1891 ...	17314	1890-91 ...	1,00,21,50,575	2,12,31,785	1,02,33,82,360
1892 ...	17894	1891-92 ...	1,08,17,79,873	3,28,66,858	1,11,46,46,731
1893 ...	18510	1892-93 ...	1,06,57,46,715	6,95,89,287	1,13,53,35,952
1894 ...	18906	1893-94 ...	1,06,51,48,540	4,10,01,921	1,10,61,50,461
1895 ...	19555	1894-95 ...	1,08,92,91,101	8,22,60,717	1,17,15,51,818
1896 ...	20262	1895-96 ...	1,14,34,59,341	4,25,98,105	1,18,60,57,446
1897 ...	21123	1896-97 ...	1,03,98,36,184	4,93,74,955	1,08,92,11,139
1898 ...	22048	1897-98 ...	97,63,51,802	7,14,86,470	1,04,78,38,272
1899 ...	23528	1898-99 ...	1,12,80,11,811	7,41,14,207	1,20,21,26,018
1900 ...	24760	1899-1900...	1,09,11,36,448	7,95,63,876	1,17,07,00,324
1901 ...	25373	1900-1901...	1,07,76,44,143	14,22,73,646	1,21,69,17,789
1902 ...	25931	1901-1902...	1,24,52,48,571	11,47,08,603	1,35,99,57,174
1903 ...	26956	1902-1903...	1,29,40,79,337	9,65,76,370	1,39,06,55,707
1904 ...	27565	1903-1904...	1,53,51,71,599	15,04,38,811	1,68,56,10,410
1905 ...	28295	1904-1905..	1,57,70,83,029	16,42,88,167	1,74,13,71,196
1906 ...	29097	1905-1906..	1,61,85,53,960	15,47,00,054	1,77,32,54,014
1907 ...	30010	1906-1907..	1,76,66,94,270	5,71,82,526	1,82,38,76,796
1908 ...	30576	1907-1908..	1,77,37,29,392	5,44,85,001	1,82,82,14,393
1909 ...	31490	1908-1909..	1,53,14,31,953	6,32,02,465	1,59,46,34,418
1910 ...	32099	1909-1910..	1,87,83,04,410	6,39,90,403	1,94,22,94,813
1911 ...	32839	1910-1911.	2,10,15,16,030	7,12,69,254	2,17,27,85,284
1912 ...	33484	1911-1912.	2,27,98,82,325	10,37,39,063	2,38,36,21,388
1913 ...	34656	1912-1913..	2,46,21,83,342	10,63,17,656	2,56,85,00,998
*1913-14.	34656	1913-1914..	2,49,00,74,896	7,08,28,850	2,56,09,03,746
*1914-15.	35285	1914-1915..	1,82,17,60,256	5,28,94,370	1,87,46,54,626
*1915 16.	35833	1915-1916..	1,99,32,02,657	8,22,57,819	2,07,54,60,476

* Official year ending 31st March.

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1910-1911 *to* 1915-1916.

	1910-1911.	1911-1912.	1912-1913.	1913-1914.	1914-1915.	1915-1916.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPORTS—						
Merchandise, Private.						
Bengal	49,08,65,877	52,62,33,705	62,19,65,181	72,08,09,323	57,16,38,550	52,28,32,057
Bombay	47,35,44,096	49,35,16,427	56,77,81,049	62,53,38,780	46,10,18,379	44,24,21,927
Sind	11,52,40,011	13,22,46,699	15,11,43,703	16,27,71,741	11,59,30,514	12,52,01,164
Madras	10,63,62,041	11,69,22,117	13,03,86,786	16,35,46,288	12,52,30,168	11,53,20,382
British Burmah	10,75,28,143	11,68,29,885	13,87,10,322	16,00,13,192	10,54,72,110	10,76,60,942
Total ...	1,29,35,40,168	1,38,57,48,833	1,60,99,87,041	1,83,24,79,324	1,37,92,89,661	1,31,34,36,472
Ditto Government Stores	4,35,17,290	5,48,05,550	5,63,09,766	8,06,00,262	7,00,17,546	6,18,30,829
Total Merchandise ...	1,33,70,57,458	1,44,05,54,383	1,66,62,96,807	1,91,30,79,586	1,44,93,07,207	1,37,52,67,301
Treasure, Private.						
Bengal	5,07,68,147	8,42,83,020	3,67,43,127	3,82,63,578	2,82,16,387	3,00,64,718
Bombay	32,60,97,509	43,02,27,299	46,38,26,481	31,67,05,077	18,35,31,137	8,67,21,049
Sind	1,12,00,265	99,00,503	26,58,941	16,10,641	25,56,338	12,84,580
Madras	71,96,596	42,31,221	21,53,131	18,21,956	18,87,933	2,87,236
British Burmah	17,35,411	55,78,390	65,98,362	78,03,204	15,11,972	2,13,481
Total ...	39,70,47,928	53,42,20,933	51,19,80,042	36,62,04,456	21,77,03,767	11,85,71,064
Ditto Government	6,87,862	4,87,547	10,63,37,494	6,81,92,047	3,79,469	9,10,317
Total Treasure ...	39,77,35,730	53,47,08,480	61,83,17,536	43,43,96,503	21,80,83,236	11,94,81,381
Grand Total of Imports ...	1,73,47,93,188	1,97,52,63,863	2,28,46,14,343	2,34,74,76,089	1,66,73,90,443	1,49,47,48,682
EXPORTS—						
Merchandise, Private.						
(Foreign Goods)						
Bengal, Bihar and Orissa	24,84,545	1,27,22,829	32,23,108	33,40,626	53,94,463	21,72,629
Bombay	3,26,28,662	3,57,13,134	3,33,95,691	3,38,24,578	2,28,75,944	3,05,89,609
Sind	49,80,102	90,75,816	80,17,720	65,68,766	1,07,56,829	1,30,61,180

Madras	18,36,715	21,55,257	19,37,275	20,61,455	15,14,466	21,58,526
British Burmah	6,80,471	6,04,483	8,26,875	9,77,881	5,45,222	4,77,392
Total ...	4,26,10,495	6,02,71,513	4,74,00,669	4,67,73,306	4,10,66,924	4,84,59,336
Indian Produce and Manufactures.						
Bengal, Bihar and Orissa	82,56,69,792	90,27,16,146	1,00,14,87,214	1,02,71,58,286	73,98,21,457	91,39,32,813
Bombay	59,77,66,803	59,51,96,194	55,78,33,811	66,09,31,215	46,82,69,460	44,33,76,022
Sind	21,60,85,470	23,79,81,276	32,01,93,200	25,87,94,082	19,00,67,726	17,36,91,028
Madras	20,89,63,213	22,88,51,438	24,74,94,299	25,70,31,313	21,46,04,567	24,36,68,590
British Burmah	20,96,24,416	25,34,25,136	28,64,80,829	23,81,00,071	16,20,86,539	14,90,73,088
Total ...	2,05,81,09,694	2,21,81,70,190	2,41,34,89,353	2,44,20,14,967	1,77,48,49,749	(a)1,92,37,41,541
Total Fgn. and Indian Merchandise exported.						
Bengal, Bihar and Orissa	82,81,54,337	91,54,38,975	1,00,47,10,322	1,03,04,98,912	74,52,15,920	91,61,05,442
Bombay	63,03,95,465	63,09,09,328	59,12,29,502	69,47,55,793	49,11,45,404	47,39,65,631
Sind	22,10,65,572	24,70,57,086	32,82,10,920	26,53,62,848	20,08,04,555	18,67,52,208
Madras	21,07,99,928	23,10,06,695	24,94,31,574	25,90,92,768	21,61,19,033	24,58,27,116
British Burmah	21,03,04,887	25,40,29,619	28,73,07,704	23,90,77,952	16,26,31,761	14,95,50,480
Total ...	2,10,07,20,189	2,27,84,41,703	2,46,08,90,022	2,48,87,88,273	1,81,59,16,673	1,97,22,00,877
Ditto Government Stores	7,95,841	14,40,622	12,93,320	12,86,623	58,43,583	(b)2,10,01,780
Total Merchandise ...	2,10,15,16,030	2,27,98,82,325	2,46,21,83,342	2,49,00,74,896	1,82,17,60,256	1,99,32,02,657
Treasure, Private.						
Bengal	45,13,726	10,10,236	14,38,853	60,04,872	43,93,370	24,71,861
Bombay	5,55,04,498	9,46,49,803	6,48,50,586	4,99,05,958	2,05,19,172	6,66,31,461
Sind	39,92,909	33,94,154	4,92,473	11,50,515	3,82,836	16,17,052
Madras	68,80,939	42,82,020	36,42,560	97,44,724	67,56,757	34,56,152
British Burmah	2,87,837	2,79,980	33,475	37,14,785	9,81,110	81,793
Total ...	7,11,79,909	10,36,16,193	7,04,57,897	7,05,20,854	3,30,33,245	7,42,58,319
Ditto Government	89,345	1,22,870	3,58,59,759	3,07,996	1,98,61,125	79,99,500
Total Treasure ...	7,12,69,254	10,37,39,063	10,63,17,656	7,08,28,850	5,28,94,370	8,22,57,819
Grand Total of Exports ...	2,17,27,85,284	2,38,36,21,388	2,56,85,00,998	2,56,09,03,746	1,87,46,54,626	2,07,54,60,476

(a) Includes Rs. 6,89,89,547 being the value of wheat exported on Government Account (Bengal, Rs. 43,07,180; Bombay, Rs. 55,19,908; and Sind Rs. 5,91,62,459). (b) Excludes the value of wheat exported on Government Account.

FOREIGN TRADE OF BRITISH INDIA.—IMPORTS.

Quantities and Value of the Principal Articles imported in the years ending 31st December 1914, 1915 and 1916.

ARTICLES.	Quantities.			Value.		
	1914.	1915.	1916.	1914.	1915.	1916.
				Rs.	Rs.	Rs.
Animals—Living ... ... No.	10,361	11,982	16,364	31,64,775	50,80,155	71,01,750
Apparel, including Lamettas ... ... value.	.....	.....	.....	1,24,39,065	1,28,50,500	1,51,63,920
Haberdashery and Millinery ... ... ,,	.....	.....	.....	*1,10,78,160	82,12,845	1,36,47,210
Arms, Ammunition and Military Stores... ,,	.....	.....	.....	32,92,200	28,59,180	35,50,305	
Articles imported by Post... ... ... ,,	.....	.....	.....	2,28,64,500	1,51,82,175	1,68,20,295
Books and Printed Matters ... ... cwts.	27,871	27,562	27,911	48,53,865	42,89,760	45,53,670
Buttons of all sorts ... ... value.	.....	.....	.....	.....	13,49,445	33,60,690
Building and Engineering Materials ... ,,	.....	.....	.....	1,00,71,345	1,15,81,665	90,48,855
Cabinetware and Furniture ... ... ,,	.....	.....	.....	17,94,570	13,15,530	18,59,385
Coffee ... ... cwts.	8,267	11,343	5,051	3,64,455	4,67,820	2,41,425
Coal, Coke and Patent Fuel ... ... tons.	418,758	190,654	34,033	83,04,030	37,97,250	11,81,145
Cotton—Raw ... ... cwts.	89,035	23,037	33,998	31,20,045	8,62,635	20,71,290
,, Twist and Yarn ... ... lbs.	44,897,616	40,263,354	31,859,238	4,16,85,420	3,42,09,990	3,96,27,495
,, Piece-Goods ... ...yards..	2,760,007,056	2,030,675,788	1,994,680,202	48,90,85,395	34,50,91,305	43,75,20,165
,, Fents of all descriptions ... ,,	33,538,221	24,813,851	43,894,073	44,89,275	34,35,990	80,76,510
,, Shawls, Hosiery, Thread, &c. ... value.	.....	.....	.....	2,49,13,245	1,60,93,005	3,06,11,805
Corals... ... ... lbs.	41,191	12,850	38,658	36,780	24,405	34,890
Chemicals and Chemical preparations ... value.	.....	.....	.....	98,61,045	1,35,26,955	1,83,56,085
Clocks and Watches and parts thereof ... ,,	.....	.....	.....	18,23,580	18,94,605	19,06,020
Candles ... ... lbs.	2,228,354	1,043,635	1,086,016	7,23,180	3,93,690	5,42,700
Cycles (other than Motor Cycles) and parts thereof and Accessories... ... value.	.....	.....	.....	25,57,875	19,57,700	20,94,615

Cutlery ... ... value.	.....	.....	.....	19,64,670	10,87,830	12,77,955
Drugs and Medicines (excluding Chemicals and Narcotics) ... ... ,,	.....	.....	.....	1,05,31,545	1,20,90,825	1,46,55,240
Dyeing and Tanning materials (Alizarine and Aniline dyes) ... ... lbs	11,088,100	964,941	765,590	67,49,940	16,54,305	38,44,965
,, other sorts ... .. cwts.	84,729	86,769	121,719	30,47,940	26,16,435	40,81,230
Earthenware and Porcelain .. .. value.	.....	.....	.....	53,55,600	42,34,680	50,70,780
China Clay ... ... cwts.			421,964			20,74,530
Fish (excluding Canned Fish) ... ... ,,	179,150	173,286	126,150	28,27,020	27,37,515	18,95,670
Fruits and Vegetables (Fresh) ... ... value.	.....	.....	.....	17,31,465	9,31,170	8,33,680
,, ,, (Dry). ... ... cwts.	821,229	1,312,288	1,085,675	81,62,910	1,21,44,255	1,05,52,890
Flax, manufactured and unmanufactured value.	.....	.....		35,66,370	36,22,380	62,17,455
Gums and Resins ... ... cwts.	97,883	102,308	87,311	15,64,620	16,65,405	16,93,605
Glass and Glassware ... ... value.	.....	.....	.....	1,24,32,030	96,06,825	1,42,70,775
Grain, Pulse and Flour—						
Rice not in the husk ... ... cwts.	342,464	800,886	246,839	24,75,420	58,27,680	17,72,685
Pulse ... ... ,,	90,807	213,381	90,705	5,87,115	14,16,255	6,20,580
Other sorts ... ... ,,	320,293	115,678	18,417	14,89,560	8,13,915	86,115
Hides and Skins, dressed and undressed—						
Hides ... ... cwts.	5,702	10,442	13,415	4,84,140	8,34,870	10,55,055
Skins ... ... ,,	25,335	20,163	30,693	19,26,735	16,81,575	26,12,370
Hemp—Raw ... ... ,,	34,254	29,606	40,148	6,94,980	6,39,630	12,07,740
,, —Manufactures ... ... value.	.....	.....	.....	71,355	97,590	2,11,275
Hardware, excluding Cutlery ... ... ,,	.....	.....	.....	†3,12,47,490	2,21,34,855	2,98,39,140
Electroplatedware ... ... ,,	.....	.....	.....	5,91,690	4,32,210	4,96,395
Instruments, Apparatus and Appliances and parts thereof... ... ... ,,	.....	.....	.....	1,56,29,670	1,21,98,150	1,77,90,810
Telephones, Materials for construction and Accessories ... ... ,,	.....	.....	.....	2,89,980	3,50,910	4,18,425
Ivory, unmanufactured ... ... lbs.	209,068	199,911	340,364	16,91,880	16,08,180	28,19,760
Jewellery and Plate of Gold and Silver, excluding Imitation Jewellery and Precious Stones ... ... value.	.....	.....	.....	16,25,400	9,84,615	8,68,125
Precious Stones and Pearls, unset... ... ,,	.....	.....	.....	9,92,115	48,90,210	68,48,070
Carried over ...	.....	.....	.....	77,45,54,385	59,07,58,875	75,05,35,545

* Inclusive of Buttons (other sorts).

† Inclusive of Metal Buttons.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1914.	1915.	1916.	1914.	1915.	1916.
				Rs.	Rs.	Rs.
Brought forward ...	.....	.....	.....	77,45,54,385	59,07,58,875	75,05,35,545
Liquors—Ale, Beer and Porter ... gallons.	4,212,583	2,818,387	2,888,623	57,92,325	42,93,540	52,41,495
„ Spirits ... ... „	1,811,012	1,567,839	1,651,108	1,23,40,230	1,09,88,355	1,55,68,515
„ Wines, Liqueurs, &c. ... ... „	316,030	294,339	340,273	26,17,440	23,97,675	31,48,110
Leather, unwrought and manufactures, excluding Boots and Shoes ... ... value.	.....	.....	.....	22,06,770	17,08,710	27,81,915
Belting for Machinery* ... ... „	.....	.....	.....	38,10,195	41,96,040	53,79,975
Boots and Shoes * ... ... pairs.	2,727,505	1,302,051	1,666,652	66,17,370	34,48,335	54,00,690
Metals and Ores ... ... tons.	892,402	460,153	292,107	18,11,58,210	11,15,98,575	10,32,78,960
Matches ... ... gross.	13,609,420	19,676,637	12,055,226	91,65,705	1,48,83,330	1,15,28,880
Manures ... ... tons.	5,809	5,339	5,425	6,54,165	6,81,555	8,42,070
Machinery and Millwork ... ... value.	.....	.....	.....	6,48,93,000	4,37,39,790	4,73,47,350
Sewing and Knitting Machines and parts thereof ... ... „	.....	.....	.....	37,47,855	26,25,825	61,75,155
Typewriters, parts of and Accessories ... „	.....	.....	.....	11,06,070	8,09,085	10,51,920
Motor Cars and Motor Cycles and parts thereof ... ... value.	.....	.....	.....	1,21,47,390	1,15,30,485	2,00,72,985
Oil, Mineral—Kerosine oil ... gallons.	83,879,534	68,173,090	57,854,858	3,39,25,380	2,94,14,070	2,92,49,190
„ „ other kinds ... ... „	28,133,151	25,078,497	34,304,669	1,23,40,740	96,12,585	1,56,58,350
„ all other kinds ... ... „	1,466,094	1,220,389	920,540	30,08,475	23,84,430	24,10,395
Paraffin Wax ... ... cwts.	1,053	3,974	13,530	18,915	70,740	3,49,800
Provisions and Oilmanstores ... .. value.	.....	.....	.....	2,24,00,295	2,08,12,545	2,88,00,435
Paints and Colours ... ... cwts.	370,317	263,181	283,328	64,47,090	62,52,345	95,97,795
Painters' Materials ... ... value.	.....	.....	.....	19,29,675	13,58,910	19,01,445
Paper and Pasteboard ... ... „	.....	.....	.....	1,41,64,770	1,33,66,020	2,27,50,935
Perfumery ... ... „	.....	.....	.....	3,43,770	3,49,800	3,26,985
Pitch Tar and Damar ... ... cwts.	263,447	277,393	276,414	11,56,260	14,13,975	14,38,365

Rubber, Tyres and Tubes ... ... No.	114,716	189,293	223,245	26,35,530	44,70,735	59,69,655
„ Other Manufactures ... ... value.	.....	.....	... ..	39,94,095	31,83,690	48,02,550
Railway Plant and Rolling Stock ... „	.....	.....	.....	11,12,32,215	5,49,65,055	2,09,28,840
Salt ... ... tons.	562,448	519,523	446,191	84,09,855	1,01,69,580	1,46,12,445
Silk, raw ... ... lbs.	2,366,677	2,497,161	2,013,403	1,19,29,635	1,19,90,250	1,08,76,875
„ waste ... ... „	140,225	30,297	68,401	1,85,985	33,540	63,615
„ Piece-Goods (including goods mixed with other materials) ... ... yards.	24,216,689	28,850,538	25,506,462	1,81,23,405	2,13,88,440	2,42,91,270
Silk Yarn, Noils, and Warps ... ... lbs.	870,692	974,701	726,740	34,21,680	38,87,595	37,58,475
„ Goods, other sorts ... ... value.	.....	.....	.....	2,45,235	2,76,240	5,52,840
Soap ... ... cwts.	376,314	408,279	372,465	80,12,895	87,51,000	98,28,240
Stationery (excluding Paper) ... ... value.	.....	.....	.....	58,88,235	50,42,340	78,64,770
Stone and Marble ... ... cwts.	1,92,854	157,076	205,729	4,46,205	4,67,595	4,49,235
Spices ... ... lbs.	154,719,369	157,940,854	142,170,127	1,69,35,135	1,94,88,825	1,87,10,325
Starch and Farina ... ... cwts.	85,452	83,588	121,535	8,52,570	11,06,040	18,88,170
Sugar, 16 Dutch Standard and above ... „	10,749,989	9,579,135	8,718,301	10,69,53,585	14,57,05,200	14,31,03,690
Sugar 15 Dutch Standard and below ... „	62,891	159,446	141,275	5,75,115	15,30,870	16,09,485
Molasses ... ... „	1 984,894	2,598,299	2,133,339	47,44,140	61,28,025	50,46,195
Confectionery ... ... „	53,236	31,849	34,288	20,47,530	15,85,260	22,52,460
Saccharin ... ... „	319	168	58	1,15,335	1,89,390	1,45,440
Tallow and Stearine ... . cwts.	61,033	53,015	47,427	19,05,195	17,41,545	18,64,140
Tobacco, manufactured and unmanufactured lbs.	2,230,751	2,325,784	3,298,990	72,69,105	76,31,535	1,24,22,295
Tea, Black and Green ... ... „	4,678,429	6,483,711	4,895,614	23,11,995	33,85,215	28,69,330
Toys and Requisites for Games & Sports. value.	.....	.....	.....	29,46,840	26,00,880	39,30,615
Toilet Requisites ... ... values.	.....	.....	.....	18,40,695	18,18,450	23,57,010
Umbrellas ... ... No.	1,640,598	1,024,061	981,024	19,54,620	11,76,480	14,78,720
„ fittings ... ... value.	.....	.....	.....	26,54,265	16,05,945	25,07,385
Wood-Timber ... ... cubic tons.	85,673	74,909	71,446	76,30,260	67,08,420	75,62,880
„ other sorts ... ... value.	.....	.....	.....	12,06,735	13,13,595	17,12,610
Wool, Raw ... ... lbs.	3,025,557	4,645,620	4,666,611	15,49,830	22,51,200	27,42,090
„ Piece-Goods ... ... yards.	14,281,050	1,187,013	7,235,322	1,47,53,865	55,20,315	1,17,31,470
Woollen Yarn and Knitting Wool ... lbs.	677,223	138,177	295,765	15,43,590	3,50,070	11,86,920
„ Goods other sorts ... ... value.	.....	.....	.....	52,37,820	27,34,320	34,85,685
All other Articles ... ... „	.....	.....	.....	2,96,47,770	2,85,35,685	3,79,24,515
Total Value Rs.	.....	.....	.....	1,56,56,57,445	1,25,64,28,020	1,46,13,52,500

* Of Leather and other Materials.

FOREIGN TRADE OF BRITISH INDIA.—EXPORTS.

Quantities and Value of the Principal Articles exported in the years ending 31st December 1914, 1915 and 1916.

ARTICLES.		Quantities.			Value.		
		1914.	1915.	1916.	1914.	1915.	1916.
INDIAN PRODUCE AND MANUFACTURES.					Rs.	Rs.	Rs.
Candles	lbs.	8,599,508	6,438,793	6,551,543	24,19,995	18,11,895	18,53,820
Coal, Coke and Patent Fuel	tons.	579,746	753,042	881,741	51,16,860	69,02,955	80,27,895
Coffee	cwts.	356,905	200,362	159,539	2,07,63,630	1,09,95,255	88,33,665
Cotton—Raw	„	11,869,949	8,974,107	8,998,487	43,03,97,205	22,39,19,520	33,25,20,960
„ Kapok	„	13,533	17,412	13,632	3,89,175	4,47,630	3,98,310
„ Twist and Yarn	lbs.	152,915,689	165,392,538	156,210,635	7,51,99,320	7,11,67,110	7,02,28,950
„ Piece-Goods	yards.	71,158,029	90,559,695	219,611,731	1,65,46,020	2,10,88,695	4,33,38,585
„ Shawls, Hosiery, &c.	value.	.....	.....	.....	14,05,875	18,70,215	22,39,770
Coir, Unmanufactured	cwts.	7,651	7,864	4,682	89,115	77,115	46,905
„ Manufactured (excluding Rope)	„	497,580	638,935	523,996	58,60,275	75,56,870	61,49,550
Drugs and Medicines excluding Chemicals and Narcotics	value.	.....	.....	.....	16,45,710	20,21,025	49,60,065
Dyeing and Colouring Materials—							
Indigo	cwts.	12,370	27,306	46,260	43,29,030	1,34,47,980	2,65,79,505
Myrabollams	„	1,377,118	1,317,663	1,154,815	62,79,900	64,27,515	66,95,205
Cutch and Gambier	„	65,632	102,145	112,379	10,97,805	16,40,235	19,70,640
Other sorts	„	109,144	89,382	138,649	10,47,945	8,92,470	19,45,140
Fish (excluding Canned Fish)	„	189,286	241,143	268,513	32,98,290	41,17,965	49,03,020
Fodder, Bran and Pollards excluding Oil-cakes	tons.	196,104	230,795	172,820	64,28,370	78,91,515	54,20,625
Fruits and Vegetables (Fresh)	value.	.....	.....	.....	28,46,550	37,63,890	35,02,350
„ „ „ (Dry)	cwts.	236,152	178,027	212,158	26,08,635	21,16,875	35,03,300

Gums and Resins ... ... cwts.	33,953	25,024	26,687	6,98,145	5,00,535	6,57,570
Grain and Pulse—						
Rice in the Husk ... ... ,,	550,988	564,516	756,382	18,85,905	17,54,040	23,76,540
,, not in the Husk ... ... ,,	39,881,794	25,167,291	32,955,872	21,91,50,150	14,01,77,745	18,98,83,905
Wheat (on Private Account) ... ... ,,	13,802,007	3,430,890	10,659,501	7,92,51,525	2,34,44,055	6,37,40,985
,, (on Government Account) ... ,,	.....	10,669,239	2,088,556	.....	6,88,59,555	1,33,65,525
,, Flour ... ... ,,	1,196,586	1,050,590	1,297,742	97,98,630	1,01,08,560	1,16,53,980
Other sorts, including Rice Flour ... ,,	5,293,093	7,356,342	7,236,647	2,75,00,145	4,07,72,790	4,57,06,920
Hides and Skins—						
Hides (Private Account) ... ... ,,	1,085,487	1,091,938	1,119,934	9,15,81,555	8,99,71,005	10,15,37,385
,, (Government Account) ... ... ,,	.....	.....	78,117	.....	.....	1,03,19,085
Skins (Private Account) ... ... ,,	564,699	522,536	698,690	5,35,84,665	4,82,44,470	9,56,80,125
Hemp, Raw ... ... ,,	673,498	707,766	622,076	97,45,215	1,10,26,530	1,24,60,655
Jute—Raw ... ... tons.	530,203	649,034	524,062	17,46,78,570	15,81,12,885	15,53,62,395
,, Gunny Bags ... ... No.	370,954,307	684,855,336	823,497,406	12,43,92,700	17,63,75,280	22,15,82,340
,, Cloth ... ... yds.	1,027,469,884	1,172,116,732	1,211,775,077	13,77,48,675	15,69,85,110	19,96,09,845
,, Other sorts ... ... value.	.....	.....	.....	12,77,175	12,86,265	23,43,090
Lac—Shell, Button, Stick, &c. ... ... cwts.	384,389	395,867	412,578	1,86,27,090	1,54,67,460	2,44,11,855
Metals—Manganese Ore ... ... tons.	537,960	418,733	580,328	90,39,849	73,21,155	1,15,15,755
Manures—Bones and other kinds ... ,,	93,204	65,837	57,038	71,73,045	47,61,330	50,35,740
Mica ... ... cwts	40,502	30,390	54,705	35,59,650	27,59,205	46,75,200
Opium ... ... chests.	10,154	9,816	8,396	1,82,02,125	1,60,34,715	1,84,57,980
Oil cakes ... ... cwts.	2,977,050	2,997,628	2,613,974	1,17,35,445	1,11,73,470	1,04,38,605
Oils ... ... gallons	27,944,770	32,272,965	31,409,251	93,61,290	1,21,84,800	1,43,40,900
Paraffin Wax ... ... cwts.	362,676	384,301	424,318	80,21,100	83,84,955	94,09,905
Provisions and Oilmanstores ... ... value.	.....	.....	.....	51,02,595	48,44,115	60,68,265
Rubber—Raw ... ... lbs.	3,008,656	4,840,640	6,229,242	28,51,495	1,15,54,910	1,45,65,740
Spices ... ... lbs.	40,061,658	47,634,216	32,567,536	93,68,835	1,19,23,065	85,64,835
Saltpetre ... ... cwts	285,156	418,608	484,981	35,21,460	63,35,760	95,71,860
Carried over ...	.....	.....	.....	1,63,05,26,730	1,42,83,00,495	1,79,54,52,255

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1914.	1915.	1916.	1914.	1915.	1916.
					Rs.	Rs.	Rs.
Brought forward ...		.....	.....	.....	1,63,05,26,730	1,42,83,00,495	1,79,54,52,255
Seeds—							
Linseed	cwts.	7,033,286	3,593,766	7,778,965	5,77,75,290	2,64,94,980	6,81,33,465
Rapeseed	,,	3,382,311	1,358,715	2,611,275	2,79,74,055	1,00,01,970	1,89,79,920
Gingelly	,,	1,985,922	222,872	1,044,913	2,37,17,910	20,42,745	95,48,490
Poppy	,,	161,880	100,904	93,924	17,30,925	8,82,585	8,23,170
Castor	,,	1,965,596	1,493,684	2,001,189	1,41,01,375	98,89,385	1,51,94,130
Groundnuts	,,	5,237,006	2,591,951	3,467,000	4,61,36,730	1,68,12,375	2,82,60,735
Cotton	,,	6,486,486	1,320,815	1,704,224	2,38,92,840	43,52,970	63,77,100
Copra or Cocoanut Kernel	,,	718,835	434,825	528,535	1,46,42,235	77,85,840	99,78,105
Other sorts	,,	515,685	336,781	414,533	47,54,625	39,38,715	56,74,545
Silk, Raw	lbs.	605,367	1,105,325	1,599,623	13,70,430	20,78,955	42,73,545
,, Piece-Goods (including Silk mixed with other Materials)	yds.	459,232	266,620	435,776	4,22,970	2,91,990	5,66,940
,, Goods other sorts	lbs.	642	72	6,685	885	300	5,550
Sugar, 16 Dutch Standard and above ...	cwts.	23,564	22,023	36,121	3,11,676	3,83,550	7,35,150
Sugar, 15 Dutch Standard and below ...	,,	105,080	60,807	222,507	6,62,655	4,81,830	17,43,450
Confectionery	,,	25	50	1,336	1,110	1,770	40,845
Tea, Black and Green (including Tea Waste)	lbs.	293,360,041	320,753,805	302,376,402	15,00,77,175	18,63,86,040	17,15,02,200
Tobacco, Cigars, &c.	,,	17,498,137	26,701,499	29,563,553	33,94,110	45,38,655	52,50,960
Wood, Teak	cubic tons.	45,646	38,928	26,520	82,64,745	74,53,815	48,97,815
,, Other sorts	value	.....	.....	.....	18,17,550	13,94,025	16,74,945
Wool, Raw	lbs.	44,680,693	59,685,336	52,965,503	2,37,27,105	3,38,11,680	3,76,22,145

Wool, Manufactures of ... ... value.	.....	.....	.....	20,09,145	21,69,945	29,02,965
Articles exported by Post... ... ... „	.....	.....	.....	1,00,80,075	89,84,100	1,48,46,700
All other Articles ... ... „	.....	.....	.....	2,67,03,310	2,60,50,995	4,08,68,655
Total Value Rs. ...	.....	.....	.....	2,07,40,34,850	1,78,45,29,510	2,24,53,53,780
FOREIGN MERCHANDISE.						
Cotton—Twist and Yarn ... ... lbs.	783,845	912,092	1,051,999	6,24,755	7,46,370	8,99,175
„ Piece-Goods and Fents ... ... yds.	46,077,835	38,319,159	73,245,640	1,02,14,130	84,27,225	1,73,95,590
„ Shawls, Thread, &c. ... ... value.	.....	.....	.....	5,57,085	8,89,095	21,03,060
Fruit and vegetables ... ... value.	.....	.....	.....	8,80,965	33,04,650	56,32,125
Fish (excluding Canned Fish) .. ... cwt.	5,876	5,931	5,022	6,44,490	7,04,925	3,58,875
Gums and Resins ... ... cwts.	59,296	36,541	48,231	11,50,250	6,55,425	11,25,795
Ivory, Unmanufactured ... ... lbs.	33,339	34,955	92,554	1,20,525	1,80,795	5,00,310
Metals and Ores ... ... tons.	10,260	4,695	13,639	16,69,650	11,72,370	35,44,230
Provisions and Oilmanstores ... ... value.	.....	.....	.. ...	2,04,525	7,61,325	19,71,540
Silk, Raw ... ... lbs.	19,399	6,727	171,822	1,02,780	33,990	5,17,785
Silk Yarn, Noils and Warps ... ... „	4,504	4,028	11,033	19,515	12,030	11,310
„ Piece-Goods ... ... yds.	782,718	993,200	1,006,508	6,31,140	7,18,965	8,47,185
„ Goods other sorts ... ... lbs.	765	980	1,631			
Spices ... ... „	1,644,463	2,382,003	2,582,613	6,46,065	9,20,115	9,37,710
Sugar 16 Dutch Standard and above ... cwts.	820,702	222,385	384,789	1,00,46,910	35,04,345	67,38,375
Sugar 15 Dutch Standard and below ... „	6	18	49	15	60	165
Confectionery ... ... „	303	213	793	9,270	11,145	51,120
Tea, Black and Green ... ... lbs.	237,823	1,291,111	767,112	1,76,880	10,18,380	5,61,960
Wool, Raw ... ... „	9,534,796	14,470,194	15,620,430	46,41,705	80,90,535	1,16,27,880
Articles re-exported by Post ... ... value.	.....	.....	.....	12,44 175	11,33,715	16,01,610
All other Articles ... ... „	.....	.....	.....	1,25,35,890	99,27,975	1,34,41,440
Total Value Rs. ...	.....	.....	.....	4,61,90,700	4,22,13,435	6,98,67,240
Grand Total Rs ...	.....	.....	.....	2,12,02,25,550	1,82,67,42,945	2,31,52,21,020

FOREIGN TRADE OF THE BOMBAY PRESIDENCY—IMPORTS.

Quantities and Value of the Principal Articles Imported in the years ending 31st December 1914, 1915 and 1916.

ARTICLES.	Quantities.			Value.		
	1914.	1915.	1916.	1914.	1915.	1916.
				Rs.	Rs.	Rs.
Apparel (including Lamettas) ... ... value.	.....	.....	.....	53,23,466	61,46,419	88,14,944
Haberdashery and Millinery ... ... „	.....	.....	.....	*47,77,778	*40,74,403	70,18,914
Arms, Ammunition, &c. ... ... „	.....	.....	.....	7,72,898	6,54,145	5,78,379
Articles imported by Post ... ... „	.....	.....	.....	1,45,01,661	94,03,561	77,43,344
Building and Engineering Materials ... „	.....	.....	.....	29,67,726	29,79,768	23,07,609
Buttons of all sorts ... ... „	.....	.....	.....	.....	.....	18,03,156
Candles ... ... lbs.	427,709	224,135	175,062	1,41,176	83,134	89,972
Cabinetware and Furniture ... ... value	.....	.....	.....	7,26,212	5,21,606	9,47,448
Clocks and Watches ... ... No.	236,452	225,536	213,034	8,32,110	9,47,716	8,33,523
Coal, Coke and Patent Fuel ... ... tons.	342,566	148,564	24,728	67,44,854	28,06,500	8,84,820
Cotton—Twist and Yarn ... ... lbs.	15,545,744	15,689,446	10,356,871	1,45,44,219	1,23,56,008	1,21,45,371
„ Piece-Goods, including Fents ... yards	700,464,210	385,397,344	448,211,510	13,13,60,357	7,44,65,432	11,43,45,654
„ Shawls and Handkerchiefs ... No.	14,088,293	3,264,810	8,130,094	20,17,999	3,91,897	12,24,075
„ Lace, Nets, Hosiery, &c. ... value.	.....	.....	.....	42,99,876	44,23,324	90,61,413
Chemical Products and Preparations ... „	.....	.....	.....	32,06,820	51,10,225	71,46,626

Drugs and Medicines (excluding Tobacco)	value	.....	.....	.....	42,15,872	55,36,553	68,69,913
Opium	„	.....	.....	.....	12,295	12,498	32,485
Saccharin	„	.....	.....	.....	41,546	1,32,896	99,079
Dyeing and Colouring Materials—							
Aniline and Alizarine Dyes	lbs.	8,271,839	756,644	656,205	49,08,697	12,23,771	34,14,212
Other sorts...	cwts.	27,515	20,787	57,886	20,12,916	16,37,275	28,89,822
Earthenware and Porcelain ...	value.	.....	.....	.....	20,18,517	20,13,094	23,34,206
China Clay	cwts.	.....	.....	†358,960			†16,92,633
Fireworks	value.	.....	.....	.....	4,44,858	5,79,329	6,89,468
Glass and Glassware	„	.....	.....	.....	53,78,879	44,67,689	67,04,046
Gums and Resins	cwts.	66,147	65,374	70,190	10,66,431	10,85,295	12,14,290
Hides and Skins—							
Hides	No.	40,663	36,074	94,557	2,53,599	2,16,541	6,38,057
Skins	„	1,301,417	961,166	1,548,882	12,92,185	10,28,766	23,26,424
Instruments and Apparatus and Appliances and parts thereof	value.	.....	.....	.....	60,20,589	48,37,023	68,17,307
Telephone Materials for Construction and Accessories	„	.....	.....	.....	2,26,359	2,22,631	2,60,172
Typewriters and Parts of and Accessories.	„	.....	.....	.....	3,23,506	3,05,261	3,61,964
Ivory, unmanufactured	lbs.	208,550	199,779	340,327	16,86,865	16,07,320	28,19,514
Jewellery and Plate	value.	.....	.....	.....	6,36,070	6,40,464	4,17,590
Precious Stones and Pearls	„	.....	.....	.....	9,40,784	48,51,938	66,44,015
Leather (including Unwrought, Saddlery, &c.)	„	.....	.....	.....	6,05,793	4,40,679	7,69,590
Beltings for machinery (*b*)	„	.....	.....	.....	18,78,802	19,63,180	29,09,053
Boots and Shoes (*b*)	pairs.	513,530	383,214	538,615	14,05,446	11,49,951	20,64,333
Liquors—Ale, Beer and Porter ...	gallons.	1,303,591	921,215	1,221,508	13,76,999	11,56,120	19,29,257
„ Spirits, Wines, &c.	„	642,662	544,864	612,623	45,76,885	40,33,056	55,90,874

* Inclusive of Buttons, other sorts, except Metal Buttons.

† Since 1st April 1916.

b Leather and other Materials.

FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1914.	1915.	1916.	1914.	1915.	1916.
				Rs.	Rs.	Rs.
Machinery and Millwork ... ... value.	.....	.....	.....	2,80,98,180	1,79,80,854	1,76,09,820
Matches, safety and other sorts...Gross of Boxes	4,668,372	9,286,075	5,757,465	32,84,379	64,92,043	46,72,975
Metals (excluding Hardware & Cutlery). tons.	291,313	127,006	81,702	6,33,91,094	3,17,58,551	2,96,00,209
Hardware ... ... value.	.....	.....	.....	*1,02,38,726	*75,78,432	1,11,02,124
Cutlery ... ... „	.....	.....	.....	7,21,883	3,63,608	3,93,807
Electroplatedware ... ... „	.....	.....	.....	1,54,959	1,24,091	1,58,855
Sewing Machines and Parts ... ... „	.....	.....	.....	10,74,208	7,92,119	12,97,754
Motor Cars and Motor Cycles and Parts thereof ... ... „	.....	.....	.....	40,95,877	48,09,542	81,34,671
Cycles (other than motor cycles) and Parts thereof and Accessories... ... „	.....	.....	.....	4,71,382	3,06,201	4,31,045
Oil, Mineral—Kerosine ... ...gallons.	19,952,648	18,694,891	13,981,112	93,36,785	90,01,326	79,85,283
„ „ other sorts ... ... „	6,898,440	4,269,197	9,507,481	34,65,530	24,66,652	47,09,154
„ all other sorts ... ... „	326,247	285,511	208,779	8,09,520	8,02,241	8,30,269
Paraffin Wax ... ... cwts.	390	1,404	1,333	6,136	24,331	23,384
Paints and Colours (excluding Painters' Materials) ... ... „	107,101	88,044	107,936	20,64,798	25,51,591	46,11,977
Paper and Pasteboard ... ... value.	.....	.....	.....	49,32,969	55,30,167	96,62,050
Perfumery ... ... „	.....	.....	.....	1,84,506	2,37,176	2,02,848
Provisions and Oilmanstores ... ... „	.....	.....	.....	42,03,061	50,75,896	95,58,111
Dry fish (excluding Canned Fish) ... „	.....	.....	.....	5,78,268	6,38,511	4,89,699

Fodder, Bran, Cattle Food (excluding Oil Cakes)	value	.....	.....	.....	54,837	79,456	1,05,433
Fruits and Vegetables (Dry)	cwts.	553,786	878,607	756,410	63,34,405	94,26,320	82,29,784
Do. (Fresh)	value.	.....	.....	.....	9,85,639	4,93,528	3,65,680
Rubber Tyres and Tubes	No.	18,561	96,364	120,214	3,00,260	14,27,570	23,29,906
„ Other Manufactures	value.	... ..	.....	.....	24,20,593	13,27,553	22,62,448
Railway Plant and Rolling Stock ...	„	.....	.....	.....	4,13,68,429	2,42,31,453	91,40,499
Silk, Raw	lbs.	2,079,182	2,221,468	1,760,631	1,03,84,931	1,06,83,681	94,11,844
„ Waste	„	130,227	30,292	68,389	1,64,222	35,532	63,566
„ Piece-goods (including Silk mixed with other Materials) ...	yards.	14,994,557	20,741,730	19,246,279	1,26,23,374	1,66,19,466	1,94,03,051
„ Goods, other sorts	value.	.....	.....	.....	32,90,336	39,18,103	39,61,146
Soap	cwts.	137,437	158,983	147,796	25,75,593	30,64,834	34,20,089
Spices...	lbs.	24,252,753	32,165,147	26,051,141	41,93,169	58,88,432	55,78,594
Starch and Farina	cwts.	72,302	76,250	111,042	7,12,373	10,00,913	17,19 370
Sugar 16 Dutch Standard and above ...	„	2,614,062	2,970,400	2,951,099	2,44,37,919	4,55,59,450	4,94,15,882
Sugar 15 Dutch Standard and below ...	„	1,933	6,361	3,256	12,853	61,100	32,891
Molasses	„	11,369	36,377	39,656	20,568	77,597	85,558
Confectionery	„	11,701	7,573	9,062	4,77,582	4,14,257	6,25,578
Stationery	value.	.....	.....	.....	25,49,486	22,90,369	35,04,847
Toys and Requisites for games	„	.....	.....	.....	10,44,778	10,84,600	17,50,182
Tea, Black and Green	lbs.	3,651,131	5,665,451	3,679,734	18,31,204	29,87,026	21,88,069
Tobacco, Cigars, &c.	„	461,222	532,270	1,153,824	17,47,354	18,40,028	44,21,927
Umbrellas	No.	219,000	109,940	232,143	3,22,038	1,73,152	4,19,077
Wool, raw	lbs.	2,096,596	3,396,575	3,743,541	10,31,928	15,25,726	22,06,665
Woollen Piece-Goods	yards.	6,686,227	2,225,536	4,754,950	70,27,336	30,04,727	74,07,131
„ Goods, other sorts	value.	.....	.....	.....	20,35,100	8,98,682	21,66,612
Wood, Timber	cubic ton.	37,251	41,976	45,886	37,41,645	46,38,047	54,15,963
„ Other Sorts	value.	.....	.....	.....	3,09,624	3,80,993	2,97,729
All other Artieles	„	.....	.....	.....	2,31,68,198	2,23,37,503	2,74,17,903
Total Value Rs. ...		.....	.....	.....	52,58,70,085	42,55,07,198	51,92,41,011

* Including Metal Buttons.

FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—EXPORTS.

Quantities and Value of the Principal Articles Exported in the years ending 31st December 1914, 1915 and 1916.

ARTICLES.	Quantities.			Value.		
	1914.	1915.	1916.	1914.	1915.	1916.
INDIAN PRODUCE AND MANUFACTURES.				Rs.	Rs.	Rs.
Coffee ... ... cwts.	9,354	17,112	43,391	4,12,954	8,59,948	22,03,020
Coir, manufactured and unmanufactured (excluding Ropes) ... ... ,,	3,860	4,895	9,500	50,381	62,887	1,33,797
Cotton—Raw ... ... ,,	8,505,583	7,202,385	7,543,177	30,92,04,341	17,96,19,865	27,74,14,596
,, Kapok ... ... ,,			6,804			2,08,574
,, Twist and Yarn ... ... lbs.	146,762,003	155,807,035	152,714,318	7,21,96,804	6,73,14,217	6,83,88,311
,, Piece-Goods ... ... yards.	49,469,619	62,248,834	189,024,208	89,35,234	1,01,59,149	3,13,98,512
,, Shawls, Handkerchiefs, Hosiery, &c. ... ... value.	.....	.....	.....	5,37,982	6,05,310	12,82,309
Dyeing and Colouring Materials—						
Myrabollams ... ... cwts.	841,967	617,548	601,936	35,92,207	34,47,720	41,17,495
Other sorts ... ... ,,	36,458	30,377	64,565	5,48,135	11,82,121	40,10,258
Fruits and Vegetables (Dry) ... ... ,,	54,047	48,541	85,288	9,93,236	9,57,916	13,39,698
,, (Fresh) ... ... value.	.....	.....	.....	7,96,567	9,60,634	8,95,221
Grain and Pulse—						
Rice, not in the husk ... ... cwts.	516,064	637,100	1,082,991	38,70,102	48,85,661	88,39,904
Wheat (Private Account) ... ... ,,	226,868	798,790	476,413	14,52,444	53,19,760	33,73,341
,, (Government Account)... ... ,,	.....	807,687	20,000	.....	53,41,908	1,30,000
Wheat flour ... ... ,,	528,987	425,877	530,083	45,08,438	40,91,501	50,10,823
Other sorts ... ... ,,	1,827,345	1,429,146	2,120,168	1,07,72,395	84,13,363	1,30,49,591

Hemp (Raw) ... ... cwts.	239,557	271,037	248,435	39,04,582	47,00,915	52,59,463
Hides and Skins—						
Hides ... ... No.	554,610	424,411	* 808,518	66,74,083	62,19,225	*95,34,478
Skins ... ... „	5,872,979	5,365,058	9,187,980	98,73,430	81,93,343	1,58,29,570
Manures (Bones and other kinds) ... tons.	21,405	5,323	6,820	17,36,617	4,06,575	6,65,687
Metals—Manganese Ore ... ... „	451,636	354,240	374,450	77,54,325	60,15,880	64,69,561
Oils ... ... gallons	197,879	168,308	326,700	8,18,453	7,46,028	11,73,826
Paraffin Wax ... ... cwts.	40	148	.....			
Oil Cakes ... ... „	386,486	394,604	379,960	16,53,822	18,60,359	18,67,793
Opium ... ... chests.	220	...	.....	16,02,500	.....	.....
Seeds—						
Linseed ... ... cwts.	2,542,345	1,515,767	5,367,994	2,10,21,912	1,16,90,231	4,92,44,268
Cotton ... ... „	6,019,487	1,172,634	1,647,130	2,22,00,049	38,21,146	61,53,318
Rape Seed ... ... „	727,230	471,629	465,765	66,24,208	35,55,033	36,57,340
Gingelly ... ... „	1,614,166	194,669	982,848	1,88,43,911	17,84,202	89,77,198
Poppy ... ... „	129,514	94,619	98,467	13,76,006	8,28,039	8,18,154
Groundnuts ... ... „	1,019,123	355,499	1,049,536	1,01,10,805	24,52,550	88,60,988
Castor ... ... „	1,755,815	1,295,871	1,849,993	1,26,60,786	86,52,403	1,39,93,852
Other sorts ... ... „	345,434	222,217	310,763	28,37,206	23,73,152	39,11,655
Spices ... ... lbs.	7,454,529	9,174,574	8,771,835	20,42,780	26,96,496	24,26,448
Sugar 16 Dutch Standard and above ... cwts.	18,145	14,790	27,317	2,56,449	2,75,543	5,92,106
Sugar 15 Dutch Standard and below ... „	5,905	4,310	7,371	66,245	56,175	1,12,322
Confectionery ... ... „	121	24	159	919	578	3,698
Tea, Black and Green ... ... lbs.	3,133,392	9,555,972	6,188,602	18,54,636	75,05,497	50,00,783
Tobacco, Cigars, &c. ... ... „	6,476,604	6,968,818	5,142,016	9,42,423	13,60,931	11,86,329
Wool, Raw ... ... „	18,441,644	24,644,973	23,275,159	1,16,79,220	1,75,61,151	2,28,75,623
Woollen Shawls ... ... No.	179	537	1,282	1,120	2,959	5,155
All other articles ... ... value.	.....	.....	.....	1,53,91,786	1,43,20,369	2,53,43,442
Total Value Rs. ...	.....	.....	.....	57,97,99,534	40,03,00,734	61,57,58,507

* Inclusive of quantity of 45,468 Nos. (value Rs. 5,62,041) exported on Government Account.

FOREIGN TRADE OF THE BOMBAY PRESIDENCY.—EXPORTS—(*contd.*)

ARTICLES.	Quantities.			Value.		
	1914.	1915.	1916.	1914.	1915.	1916
FOREIGN MERCHANDISE.				Rs	Rs.	Rs.
Cotton—Twist and Yarn ... ... lbs.	763,830	900,433	1,046,121	6,77,849	7,36,156	8,92,325
„ Piece-Goods ... ... yds.	41,242,005	31,612,940	63,769,735	91,47,342	68,61,998	1,50,79,241
„ Shawls and Handkerchiefs ... No.	293,284	474,929	1,623,784	61,219	1,01,576	4,11,988
„ Lace, Thread, Hosiery, &c. ... value.	.....	.....	.....	4,41,775	7,59,756	16,07,105
Gums and Resins ... ... cwts.	59,199	36,284	48,086	11,47,796	6,49,253	11,21,088
Ivory, unmanufactured ... ... lbs.	33,339	34,955	92,554	1,20,431	1,80,789	5,00,317
Provisions and Oilmanstores ... ... value.	.....	.....	.....	1,24,608	4,13,223	12,11,506
Fish (excluding Canned Fish) ... ... „	.....	.....	.....	6,33,487	7,02,254	3,42,969
Fruits and Vegetables (Dry) ... ... cwts.	89,632	108,721	147,312	6,34,185	25,27,678	48,36,889
„ (Fresh) ... ... value.	.....	.....	.....	5,890	49	680
Silk, Raw ... ... lbs.	18,207	6,457	168,269	96,953	32,862	5,00,727
„ Piece-Goods (including Silk mixed with other materials) ... ... yards.	746,056	962,026	979,154	5,96,744	6,87,717	8,06,680
Sugar 16 Dutch Standard and above ... cwts.	215,691	118,744	258,045	26,63,556	18,99,369	45,32,726
Sugar 15 Dutch Standard and below ... „	.....	.....	1	.....	.....	11
Confectionery ... ... „	193	188	583	4,854	9,886	38,023
Tea, Black and Green ... ... lbs.	233,424	1,284,863	764,418	1,74,858	10,13,395	5,60,345
Wool, Raw ... ... „	42,000	1,267,028	2,356,663	17,560	8,43,827	21,04,325
Woollen Piece-Goods ... ... yards.	174,994	248,125	198,179	2,14,588	2,68,204	2,59,423
„ Shawls, &c. ... ... value.	.....	.....	.....	48,983	66,227	81,571
All other articles ... ... „	.....	.....	.....	1,14,07,914	89,15,569	1,20,02,464
Total Value Rs. ...	.....	.....	.....	2,82,23,590	2,66,69,788	4,68,90,403
Grand Total Rs. ...	.....	.....	.....	60,80,23,124	42,69,70,522	66,26,48,910

Exports of Indian Manufactured Yarns by Sea and Rail from Bombay (Converted into Bales of 400 lbs. each) since 1889.

1st January to 31st December.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.*	Total Exports by Sea and Rail.
1889	254,697	62,220	316,917	59,326	376,243	1,615	377,858
1890	325,060	37,722	362,782	67,201	429,983	13,942	443,925
1891	365,038	10,939	375,977	78,136	454,113	9,147	463,260
1892	335,771	21,445	407,216	69,547	476,763	7,850	484,613
1893	297,572	14,198	311,770	88,130	399,900	9,139	409,039
1894	338,703	10,743	349,446	105,863	455,309	10,388	465,697
1895	374,119	2,515	376,634	104,871	481,505	7,443	488,948
1896	471,023	2,467	473,490	99,877	573,367	6,274	579,641
1897	361,221	645	361,866	91,095	452,961	5,822	458,783
1898	437,645	475	438,120	108,691	546,811	7,100	543,911
1899	579,619	250	579,869	94,029	673,898	4,408	678,306
1900	253,531	100	253,431	87,998	341,429	5,480	346,909
1901	536,195	.....	536,195	99,599	635,794	6,670	642,464
1902	555,487	.....	555,487	111,259	666,746	7,427	674,173
1903	604,044	.....	604,044	113,256	717,300	8,348	725,648
1904	460,316	3	460,319	113,381	573,700	9,789	583,489
1905	651,870	.....	651,870	91,603	743,473	8,099	751,572
1906	596,926	500	597,426	99,628	697,054	15,417	712,471
1907	412,127	200	412,327	190,387	602,714	19,218	621,932
1908	441,899	.....	441,899	144,312	586,211	18,334	604,545
1909	510,746	.....	510,746	120,406	631,152	19,302	650,454
1910	424,893	.....	424,893	130,506	555,399	19,103	574,502
1911	275,087	.....	275,087	121,369	396,456	18,927	415,383
1912	433,989	.....	433,989	137,910	571,899	13,400	585,299
1913	405,359	.....	405,359	107,661	513,020	15,011	528,031
1914	324,586	.....	324,586	108,346	432,932	30,957	463,889
1915	358,777	.....	358,777	107,687	466,464	44,192	510,656
1916	303,692	.....	303,692	102,876	406,568	37,846	444,414

* Compiled from returns received from the Railway Companies.

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS.

Quantities and Value of the Principal Articles imported in the Official Years 1913-1914 *to* 1915-1916.

ARTICLES.	Quantities.			Value.		
	1913-1914.	1914-1915.	1915-1916.	1913-1914.	1914-1915.	1915-1916.
				Rs.	Rs.	Rs.
Animals—Living ... ... No.	4,370	6,810	4,572	19,30,072	27,38,125	23,82,646
Apparel, including Lamettas ... ... value.	.....	.....	.....	74,27,705	46,15,875	71,44,061
Arms, Ammunition, &c. (excluding Dynamite and other Explosives) ... ... ,,	.....	.....	.....	4,47,805	3,85,145	3,08,063
Articles imported by Post ... ... ,,	.....	.....	.....	1,35,92,109	1,17,41,705	1,17,58,356
*Boots and Shoes... ... ... pairs.	917,054	387,034	433,666	23,02,130	11,06,558	13,16,432
Building and Engineering Materials ... ... value.	.....	.....	.....	33,85,163	28,27,136	25,68,286
*Beltings for Machinery ... ... ,,	.....	.....	.....	21,74,937	17,37,059	21,32,196
Cabinetware and Furniture ... ... ,,	.....	.....	.....	9,62,747	5,95,768	5,52,641
Candles ... ... lbs.	421,720	343,399	174,144	1,37,949	1,17,864	68,770
Clocks and Watches ... ... No.	375,704	184,876	236,999	11,41,518	6,89,382	9,61,673
Coal, Coke, and Patent Fuel ... ... tons.	447,641	327,737	96,538	84,17,398	64,96,057	18,00,669
Cottor—Raw ... ... cwts.	49,563	81,614	21,817	24,81,106	28,19,867	8,81,436
Do. Waste ... ... ,,	242	3,031	1,002	1,471	37,484	20,135
Do. Twist and Yarn ... ... lbs.	15,602,304	14,884,457	15,213,504	1,49,53,851	1,33,38,587	1,23,86,058
Do. Piece-Goods ... ... yards.	822,484,832	572,869,141	407,527,678	45,42,16,755	10,81,65,338	8,14,36,858
Do Shawls and Handkerchiefs ... ... No.	25,849,545	9,516,474	5,170,475	34,20,140	14,21,000	5,87,704
Do. Hosiery, Thread, Net, Canvas, &c. ... ... value.	.....	.....	.....	75,13,813	35,39,760	51,31,758
Chemical Products and Preparations ... ... ,,	.....	.....	.....	31,47,011	34,19,109	56,46,150
Cutlery ... ... ,,	.....	.....	.....	9,65,674	5,60,941	3,26,278
Cycles (other than motor cycles) and parts thereof and accessories ... ... ,,	.....	.....	.....	7,13,204	3,59,553	3,93,135
Dynamite and other Explosives ... ... cwts.	5,144	3,285	3,794	3,47,278	2,47,895	3,47,150
Drugs, Medicines (excluding Chemicals and Narcotics) ... ... value.	.....	.....	.....	49,88,037	43,51,629	56,82,712

Dyeing and Colouring Materials—Aniline and Alizarine Dyes ...	lbs.	11,885,515	5,926,363	591,336	76,28,764	34,34,158	12,73,948
,, ,, Other Sorts ...	cwts.	18,306	22,648	34,840	23,71,779	15,25,367	19,12,338
Earthenware and Porcelain	value.	.....	.....	.....	21,68,575	18,31,570	22,72,927
Fireworks	,,	.....	.....	.....	4,50,401	4,54,623	5,50,735
Fish (excluding Canned Fish)	cwts.	47,254	48,262	57,789	5,92,299	6,24,573	6,16,673
Flax-manufactured	value.	.....	.....	.....	14,16,378	12,37,571	15,18,029
Fruits and Vegetables (Fresh)	,,	.....	.....	.....	10,78,035	9,84,810	8,89,244
Do. Do. (Dry)	cwts.	703,024	633,956	748,474	71,53,595	76,49,121	86,05,783
Glass and Glassware	value.	.....	.....	.....	89,95,622	42,75,558	50,55,575
Gums and Resins	cwts.	93,553	44,147	79,617	15,20,074	7,98,429	12,47,023
Grain, Pulse and Flour—							
Rice, not in the husk	cwts.	198,805	199,116	283,856	15,83,839	16,22,890	22,09,227
Pulse	,,	10,346	111,829	174,112	62,950	7,26,955	11,77,392
Other sorts	,,	3,924	24,138	9,278	23,069	1,76,702	45,658
Hardware (excluding Cutlery)	value.	.....	.....	.....	‡1,32,02,450	‡32,70,246	31,43,311
Electroplated ware	,,	.....	.....	.....	2,08,316	1,35,057	1,34,063
Buttons of all sorts	,,	.....	.....	...	.....	.....	9,08,334
Haberdashery and Millinery	,,	.....	.....	.....	†73,33,567	†37,98,936	50,29,376
Hides and Skins	cwts.	22,303	17,430	14,829	17,48,022	13,94,551	13,20,779
Instruments and Apparatus and Appliances and parts thereof	value.	.....	.....	.....	71,15,327	54,22,144	48,76,825
Telephone Materials for Construction & Accessories	,,	.....	.....	.....	2,20,074	1,87,804	2,01,963
Ivory, Unmanufactured	lbs.	232,676	212,067	214,076	19,39,845	17,19,276	17,37,774
,, Manufactured	value.	.....	.....	.....	3,50,234	2,34,488	2,15,652
Jewellery, and Plate of Gold and Silver (excluding Imitation Jewellery and Precious Stones) ...	,,	.....	.....	.....	6,30,378	6,27,241	6,34,454
Jute, Manufactured	,,	.....	.....	.....	5,77,673	6,93,845	12,19,449
Precious Stones and Pearls unset	,,	.....	.....	.....	1,06,79,665	19,76,725	47,30,058
Leather, Unwrought, Saddlery, &c.	,,	.....	.....	.....	5,62,307	5,35,615	4,61,410
Liquors—Ale, Beer, and Porter	gallons.	1,237,086	1,215,533	956,177	13,36,120	13,35,061	12,53,369
,, Spirits	,,	487,770	510,217	471,159	36,19,193	34,99,575	34,12,564
,, Wines	,,	111,770	92,650	86,917	9,98,047	7,56,176	7,55,046
,, Other sorts	,,	3,088	2,763	4,862	10,804	10,649	18,146

* Of leather and other materials.

† Includes Buttons, all sorts, except Metal Buttons.

‡ Includes Metal Buttons.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1913-1914.	1914-1915.	1915-1916.	1913-1914.	1914-1915.	1915-1916.
					Rs.	Rs.	Rs.
Machinery and Millwork	value.	.....	.....	.....	2,94,69,473	2,40,41,419	1,76,31,508
Sewing and Knitting Machines and parts thereof	"	.....	.....	.....	10 55,372	11,49,684	7,20,001
Typewriters and parts of and Accessories	"	.....	.....	.....	3,63,370	3,29,385	2,86,277
Matches, Safety and other	Gross of Boxes.	3,983,408	6,424,355	8,682,081	25,72,585	47,91,338	59,47,164
Motor Cars and Motor Cycles and parts thereof	value.	.....	.....	.....	55,22,339	36,12,674	51,80,060
Metals—Brass	cwts.	12,824	7,942	9,962	7,65,177	4,43,485	7,68,605
" Copper Braziers and Sheets	"	186,786	113,865	27,791	1,12,81,575	66,59,668	16,75,532
" " other sorts	"	23,465	17,015	10,626	14,91,400	9,16,263	7,99,672
" Mixed or Yellow Metal	"	242,147	131,944	17,557	1,19,20,370	64,07,886	9,16,816
" Lead and Lead ore	"	32,732	31,951	30,089	5,48,976	5,64,301	6,13,313
" Quicksilver	lbs.	99,944	54,886	66,064	1,40,164	76,301	2,17,997
" Tin	cwts.	15,158	13,605	10,155	22,45,035	15,71,326	12,90,721
" Zinc or Spelter	"	42,235	11,672	5,263	8,05,277	2,23,882	2,28,727
" Iron	tons.	6,133	3,328	4,644	6,10,591	3,43,612	5,82,660
" Iron or Steel	"	182,425	147,150	88,213	3,00,37,373	2,43,98,774	1,96,96,691
" Steel	"	91,383	41,539	18,182	91,09,393	38,95,911	27,26,029
" Other sorts	cwts.	35,141	16,878	20,106	27,14,225	14,00,724	13,45,776
Opium	lbs.	116	93	68	17,090	12,263	13,873
Oil Mineral—Kerosine	gallons.	18,748,220	19,680,020	18,131,966	85,94,265	90,66,500	88,65,676
" " other sorts	"	7,355,971	5,579,502	5,293,290	39,15,469	30,04,426	25,45,285
" all other sorts	"	371,972	293,668	265,388	9,25,797	7,51,801	8,04,297
Paraffin Wax	cwts.	10,870	684	2,198	1,69,459	12,003	37,586
Paints and Colours	"	106,376	97,278	90,303	20,10,287	20,14,727	28,35,680
Painter's Materials	value.	.....	.....	.....	7,05,084	5,78,706	5,47,770
Paper and Pasteboard	"	.....	.....	.....	58,22,861	45,85,871	59,25,877
Perfumery (excluding Perfumed Spirits)	"	.....	.....	.....	2,78,932	2,03,936	2,15,618
Pitch, Tar and Dammar	cwts.	62,567	74,484	73,666	2,84,394	3,48,510	3,78,301
Provisions and Oilmanstores	value.	.....	.....	.....	43,75,267	47,68,531	48,65,115
Railway Plant and Rolling Stock	"	.....	.....	.....	4,26,54,203	3,78,63,069	2,03,72,197

Rubber Tyres, and Tubes ... ... No.	15,303	18,128	144,890	4,05,268	3,63,433	18,42,179
„ other manufactures ... ... value.	.....	.....	.....	20,66,556	17,90,355	14,28,059
Silk—Raw ... ... lbs.	2,018,901	2,047,339	1,957,951	96,67,845	99,48,357	94,83,400
„ Waste ... ... „	73,558	130,252	30,267	1,10,473	1,64,261	33,493
Silk Piece-Goods (including silk mixed with other materials) ... ... yards.	23,293,333	15,003,884	21,538,455	1,82,90,992	1,22,75,905	1,82,37,717
Silk Yarn, Noils and Warps ... ... lbs.	1,015,698	793,263	845,477	41,84,045	32,10,424	35,84,253
Spices ... ... „	21,158,454	27,899,527	28,998,634	42,87,045	46,69,969	55,24,564
Starch and Farina ... ... cwts.	85,659	64,697	91,121	8,17,708	6,63,194	12,86,371
Sugar, 16 Dutch Standard and above ... ... „	4,262,900	1,671,779	3,340,818	3,78,39,310	1,97,04,400	5,20,56,364
Sugar, 15 Dutch Standard and below ... ... „	13,655	3,467	7,734	93,479	27,705	75,404
Molasses ... ... „	23,119	20,143	33,537	41,866	38,999	67,258
Confectionery ... ... „	17,804	8,451	8 279	6,52,682	4,19,647	4,55,012
Saccharin... ... ... lbs.	14,951	11,247	13,905	51,269	34,434	1,56,240
Stationery (excluding Paper)... ... ... value	...	.....	.....	32,13,017	23,58,450	26,46,852
Soap ... ... cwts.	139,649	157,910	140,110	24,97,435	28,94,427	28,23,089
Tea, Black and Green ... ... lbs.	3,772,282	4,412,391	5,423,150	18,28,619	21,39,307	30,04,423
Tobacco, Cigars, &c. ... ... „	459,800	504,394	583,279	16,90,846	18,88,848	18,89,905
Tallow and Stearine (including grease and animal fat) ... ... cwts.	41,655	39,328	38,150	12,99,291	12,25,147	12,89,603
Toys and requisites for games and sports (including Fishing Tackle) .. .. value.	.....	.. ...	.....	19,05,407	8,68,336	13,30,099
Umbrellas (including Parasols and Sunshades) ... No.	249,851	164,084	129,377	3,72,994	2,41,403	2,13,202
Wool—Raw ... ... lbs.	2,795,717	2,549,871	3,503,115	14,17,296	12,51,176	16,10,650
Woollen Piece-Goods ... ... yards	13,152,230	5,800,849	2,673,435	1,25,49,225	61,22,003	36,59,910
Wood Teak Timber ... ... c. tons	16,513	17,924	20,745	21,85,954	24,93,096	26,45,683
„ Other do. ... ... „	22,747	18,726	19,772	16,19,035	14,19,406	17,79,557
All other Articles ... ... value	.....	.....	.....	1,57,01,445	1,33,33,647	1,14,46,147
Total Value ...	.....	.....	.....	62,51,94,230	46,07,68,903	44,20,68,800
Treasure—Gold (Private) ... ... ozs. ...	4,064,735	1,544,553	637,948	25,02,76,493	9,67,57,601	3,99,59,515
„ Silver („) ... ... „ ...	35,200,378	50,592,485	28,107,665	6,64,28,584	8,67,73,536	4,67,61,534
Total Treasure ozs. ...	39,265,113	52,137,038	28,745,613	31,67,05,077	18,35,31,137	8,67,21,049
Grand Total Rs. ...	.....	.....	.....	94,18,99,307	64,43,00,040	52,87,89,849

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.

Quantities and Value of the Principal Articles exported in the Official Years 1913-1914 *to* 1915-1916.

Articles.		Quantities.			Value.		
		1913-1914.	1914-1915.	1915-1916.	1913-1914.	1914-1915.	1915-1916.
Indian Produce and Manufactures.							
Coffee	cwts.	2,439	15,898	12,081	Rs. 1,21,229	Rs. 7,27,981	Rs. 6,17,880
Coir, unmanufactured and manufactured (excluding Ropes)	"	5,296	3,231	6,260	65,188	44,256	74,593
Cotton—Raw	"	7,609,287	7,763,701	7,151,457	29,70,81,890	24,96,69,649	20,12,48,262
" Kapok	"		9,144	8,115		2,40,391	2,03,262
" Twist and Yarn	lbs.	185,920,865	127,832,924	151,731,595	9,21,00,293	6,03,74,432	6,56,68,428
" Piece-goods	yards.	61,215,309	45,377,401	84,143,628	1,11,66,652	79,88,265	1,34,43,009
" Shawls and Handkerchiefs	No.	50,395	87,957	271,118	23,006	27,062	83,172
" Hosiery, Thread, Net, Canvas, &c.	value.	.....	.....	.....	607,339	4,33,218	6,16,246
Dyeing and Colouring Materials (including Cutch, Gambier and Lac)—							
Indigo	cwts.	175	1,427	2,565	39,332	6,16,213	11,04,377
Myrabollams	"	653,051	701,891	680,371	27,63,490	30,56,131	39,04,006
Other sorts	"	52,197	29,563	25,171	7,23,247	3,68,803	3,29,933
Fish (excluding Canned Fish)	"	14,266	13,541	16,070	5,81,807	5,13,942	8,11,065
Fruits and Vegetables (Fresh)	value	.....	.....	.....	8,34,093	7,56,818	10,04,775
Fruits and Vegetables (Dry)	cwts.	52,871	42,629	47,725	13,69,371	8,04,512	9,96,658
Grain, Pulse and Flour—							
Rice not in the Husk	"	577,679	565,522	619,179	42,53,184	38,40,361	48,31,479
Wheat	"	4,712,802	230,651	*1,572,441	2,61,44,592	15,21,287	*1,03,75,087
Wheat Flour	"	693,547	469,396	462,994	58,19,827	41,29,315	44,84,537
Other sorts	"	1,704,900	1,702,427	1,392,902	92,04,088	99,24,628	84,38,863
Gums and Resins	"	46,449	28,658	23,131	9,72,151	5,62,118	4,85,963
Hides and Skins—							
Hides	No.	404,585	529,306	494,687	47,37,175	69,04,813	68,10,029
Skins	"	5,385,127	5,315,122	6,610,427	91,51,101	86,92,919	1,02,11,353

Manures—Bones ... ... Tons.	25,364	10,029	4,591	18,44,632	7,80,591	2,93,615
„ others ... ... „	2,535	1,510	1,140	2,76,563	1,63,322	161,512
Metal—Manganese Ore... ... ... „	606,724	365,286	3,92,915	1,03,74,954	62,58,897	66,73,031
Oils ... ...gallons.	198,017	176,715	182,101	10,32,144	6,09,518	9,10,451
Oil Cakes ... ... cwts.	455,251	337,082	431,619	18,34,500	14,71,862	20,08,066
Paraffin Wax ... ... „	161	27	158	3,775	761	3,375
Opium ... ... chests.	2,755	.....	.....	1,40,62,500	.....	.....
Provisions and Oilmanstores ... ... value.	.....	.....	.....	16,56,044	15,46,851	21,61,778
Seeds—						
Linseed ... ... cwts.	4,228,421	2,230,443	17,18,780	3,49,54,228	1,85,32,945	1,42,33,781
Rapeseed ... ... „	1,044,598	650,417	5,81,230	91,46,501	59,28,130	44,55,315
Gingelly ... ... „	1,866,075	780,774	2,47,619	2,21,27,104	87,71,212	22,13,086
Poppy ... ... „	347,142	105,238	134,475	42,66,231	10,58,347	12,07,357
Castor ... ... „	2,307,787	1,464,615	1,554,744	1,73,85,321	1,02,92,672	1,07,41,808
Groundnuts ... ... „	1,072,935	422,632	482,289	1,06,57,980	36,72,819	35,83,672
Cotton ... ... „	5,202,487	3,839,049	1,801,788	1,94,70,579	1,39,05,303	62,66,869
Mowra ... ... „	634,088	138,102	80,997	51,90,876	6,89,063	3,41,575
Other sorts ... ... „	217,570	135,747	148,037	22,53,119	15,15,443	23,08,594
Spices ... ... lbs.	7,921,070	7,069,871	8,404,484	21,94,274	20,51,010	23,67,950
Sugar, 16 Dutch Standard and above ... ... cwts.	24,285	15,870	15,661	3,52,258	2,32,915	2,96,692
Sugar, 15 Dutch Standard and below ... ... „	10,639	4,811	4,854	1,14,051	55,837	71,239
Confectionery ... ... „	88	5	12	3,125	224	594
Tea, Black ... ... lbs.	2,604,197	4,039,149	11,195,037	15,24,998	24,37,596	91,89,174
Tobacco, Cigars, &c. ... ... „	9,894,621	6,567,188	6,439,393	12,28,748	10,34,745	12,63,006
Articles exported by Post ... ... value.	.....	.....	.....	66,74,462	47,95,092	63,34,553
Hemp ... ... cwts.	224,790	270,172	233,585	36,50,945	45,41,487	41,87,880
Wool—Raw ... ... lbs.	19,960,724	17,489,314	24,302,961	1,21,09,964	1,10,84,784	1,90,95,038
Woollen Shawls ... ... No.	248	33	557	12,342	495	3,084
Woollen Carpets and Rugs ... ... lbs.	332,733	304,290	455,923	7,29,630	6,85,859	9,10,403
All other Articles ... ... value.	.....	.....	.....	80,18,236	51,32,220	63,48,347
Total Value Rs. ...	.....	.....	.....	66,09,09,139	46,82,47,064	44,33,74,772

* Out of these 745,686 cwts. valued at Rs. 49,35,990 represent the exports on Government account.

FOREIGN TRADE OF THE PORT OF BOMBAY.—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1913-1914.	1914-1915.	1915-1916.	1913-1914.	1914-1915.	1915-1916.
FOREIGN MERCHANDISE.				Rs.	Rs.	Rs.
Cotton—Twist and Yarn ... ... lbs	935,115	633,620	754,898	8,40,906	5,40,866	6,24,527
„ Piece-goods ... ... yards.	55,017,672	30,777,404	34,872,939	1,23,91,944	66,98,646	75,99,161
„ Shawls and Handkerchiefs ... ... No.	747,642	194,524	785,686	1,52,783	45,101	1,62,216
„ Hosiery, Thread, Net, Canvas, &c. ... value.	.....	.....	.....	6,19,021	3,56,673	10,93,427
Gums and Resins (excluding Cutch and Gambier). cwts.	70,948	40,928	43,126	13,15,358	7,69,460	8,09,156
Ivory, unmanufactured ... ... lbs.	44,268	23,537	37,910	2,14,772	81,305	1,97,612
Fish (excluding Canned Fish) .. .. cwts.	6,951	4,544	4,511	7,53,806	5,53,181	544,640
Fruits and Vegetables .. .. value.	.....	.....	.....	8,97,735	8,80,360	36,35,881
Provisions and Oilmanstores ... ... „	.....	.....	.....	1,34,089	1,58,217	4,10,971
Silk—Raw ... ... lbs.	20,261	12,943	161,812	99,541	67,841	4,81,502
„ Yarn, Noils and Warps... ... ... „	4,381	2,502	2,846	18,086	10,012	7,695
„ Piece-goods (including silk mixed with other materials) ... ... yards.	1,057,138	672,284	999,074	9,13,033	5,12,658	7,24,152
Sugar, 16 Dutch Standard and above ... ... cwts.	87,983	192,245	137,005	10,10,825	24,61,285	23,04,709
Sugar 15 Dutch Standard and below ... ... „	8,338	.....	.....	62,873	.....	.....
Confectionery ... ... „	271	88	184	9,943	2,941	10,384
Spices ... ... lbs.	2,215,430	1,160,341	2,832 318	8,17,689	4.63,508	10,76,261
Tea, Black and Green ... ... „	462,644	270,065	1,367,159	3,28,260	2,03,689	10,69,121
Wool—Raw ... ... „	8,064	73,584	1,335,908	3,840	39,194	9,07,213
Do. Piece-goods ... ... yards.	284,715	140,958	267,636	2,64,783	1,77,230	3,05,084
All other Articles ... ... value.	.....	.....	.....	1,29,75,291	88,53,737	86,25,947
Total Value Rs. ...	.....	.....	.....	3,38,24,573	2,28,75,944	3,05,89,609
Total Indian and Foreign Merchandise Rs. ...	.....	.....	.....	69,47,33,717	49,11,23,008	47,39,64,381
Treasure—Gold (Private) ... ... Ozs. ...	671,103	287,242	1,065,997	3,88,95,957	1,65,02,499	6,22,36,194
„ Silver(*do.*) ... ... „ ...	4,672,543	1,511,131	1,658,943	1,10,10,001	40,16,673	43,95,267
Total Treasure „ ...	5,343,646	1,798,373	2,724,940	4,99,05,958	2,05,19,172	6,66,31,461
Grand Total Rs. ...	.....	.....	.....	74,46,39,675	51,16,42,180	54,05,95,842

Value of the Imports and Exports of Gold and Silver Coin and Bullion into and from India during the year ending 31st December 1916.

IMPORTS.

FROM	GOLD.			SILVER.		
	Private.	Government	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom ..	66,16,665	....	66,16,665	88,45,725	4,75,42,890	5,63,88,615
France	....	....	....	15	....	15
Austria-Hungary ..	....	....	....	....	.....	.....
Malta and Gozo ..	....	....	....	....	....	....
Turkey in Asia ..	35,83,770	....	35,83, 70	7,84,550	69,549	8,04,099
Aden and Dependencies	22,24,065	....	22,24,065	7,25,520	2,81,640	10,07,160
Arabia	....	....	.....	3,49,560	....	3,49,560
Bahrein Islands ..	....	....	....	6,01,320	....	6,01,320
Persia	....	....	....	76,155	26,76,360	27,52,515
Ceylon	60	....	60	34,365	2,08,050	2,42,415
Straits Settlements..	2,325	....	2,325	2,11,365	7,08,600	9,19,335
Siam	....	....	....	1,00,500	....	1,00,500
China	1,22,79,885	....	1,22,79,885	75,82,350	10,90,04,190	11,65,86,540
Japan	..	....	....	13,16,640	10,18,050	23,34,690
Egypt	15,70,800	....	15,70,800	8,79,360	....	8,79,360
Natal	6,18,20,895	....	6,18,20,895	....	....	....
East Africa	3,88,065	....	3,88,065	1,125	....	1,125
Mauritius and Dependencies ..	....	....	....	15,00,000	....	15,00,000
United States of America.	58,06,440	....	58,06,440	4,05,000	42,05,655	46,10,655
Australia (including New Zealand) ..	45,88,335	....	45,88,335	37,66,860	25,93,530	63,60,390
Other Countries ..	2,16,855	....	2,16,855	6,000	2,205	8,205
Total ..	9,90,98,160	....	9,90,98,160	2,71,36,350	16,83 ,10,110	19,54,46,460

EXPORTS.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Exports to all Foreign Countries.	23,68,800	4,06,995	27,75,795	4,20,29,505	1,54,08,060	5,74,37,565
Balance retained by India	.. ..		9,63,22,365	..	..	13,80,08,895

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to Europe (including Port Said for orders) during the years 1889 *to* 1916.

Year.	Cotton.	Wool and Goat Hair.	Linseed.	Rape Seed.	Gingelly Seed.	Wheat.	Myrabollams.
	F. P. Bales.	F. P. Bales.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
1889	1,323,496	69,004	2,159,194	2,296,192	942,834	6,100,879	660,515
1890	1,439,921	62,620	2,492,658	806,187	1,102,814	5,452,881	489,976
1891	1,028,417	56,695	4,773,505	1,462,833	1,243,077	13,310,857	486,222
1892	954,243	58,275	3,805,825	1,758,459	1,227,560	9,374,762	626,133
1893	857,771	49,538	4,319,264	4,275,862	1,510,317	5,043,690	563,053
1894	797,070	54,678	5,389,941	3,306,108	1,126,418	1,561,048	1,076,482
1895	624,465	61,586	2,639,749	1,829,827	1,379,335	2,522,933	775,582
1896	772,258	58,520	3,214,613	1,495,463	1,186,842	1,429,572	839,314
1897	511,899	51,710	775,838	1,874,663	331,398	5,343	555,081
1898	490,544	51,653	2,729,122	2,287,393	1,847,419	5,781,881	635,732
1899	500,282	53,272	2,136,142	1,967,680	1,613,679	2,852,863	752,343
1900	232,425	40,611	811,128	1,050,052	1,615,135	608	878,740
1901	560,434	33,091	1,754,701	2,586,544	1,704,817	38,619	728,055
1902	577,929	39,793	2,017,704	2,742,283	1,881,426	211,397	1,079,241
1903	958,199	49,332	2,957,635	2,604,181	3,063,821	2,783,625	748,137
1904	926,295	58,319	3,808,798	2,182,881	2,266,118	5,302,304	958,886
1905	667,323	63,666	3,485,956	728,041	1,420,503	4,205,315	621,298
1906	989,693	59,101	1,889,089	829,438	1,578,931	485,747	779,584
1907	1,126,376	54,390	2,333,472	2,026,544	2,235,206	552,660	848,293
1908	659,822	47,344	1,046,806	802,923	1,018,619	12,740	1,304,388
1909	672,247	69,121	1,843,403	1,273,095	1,620,631	2,177,644	828,110
1910	1,153,233	68,059	2,546,238	2,137,828	2,864,155	1,673,016	1,158,387
1911	776,417	62,721	4,905,089	1,384,053	2,016,231	3,326,327	835,285
1912	436,208	64,072	3,579,356	1,069,916	1,012,554	3,805,556	758,275
1913	736,262	63,244	3,713,812	1,042,510	1,695,999	4,997,989	618,587
1914	1,113,016	54,555	2,622,097	678,060	1,280,036	109,323	827,219
1915	403,322	82,456	1,605,837	543,494	150,068	1,593,092	644,948
1916	293,876	77,109	5,410,560	451,732	1,130,405	545,656	422,965

STATEMENT showing the Exports from Bombay by Sea of Indian Manufactured Piece-Goods and Yarns since 1890.

Years ending 31st Dec.	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total Piece-Goods.			Yarns.	
	Packages.	Yards.	lbs.	Packages.	Yards.	Packages.	Yards.	lbs.*	Bales.	lbs.
1890.....	57,385	85,166,287	20,447,589	2,294	4,887,121	59,679	90,053,358	20,797,542	440,220	171,993,173
1891.....	58,980	88,523,452	20,957,195	2,679	5,540,421	61,659	94,063,873	21,723,758	465,399	181,645,149
1892.....	67,305	99,754,263	23,083,693	3,210	6,837,067	70,515	106,591,330	24,616,935	487,773	190,705,398
1893.....	66,389	97,366,292	23,169,762	3,661	6,561,214	70,050	103,927,506	24,001,733	412,584	159,960,286
1894.....	82,151	118,960,211	29,105,588	4,057	6,360,875	86,208	125,321,086	29,696,940	468,995	182,123,551
1895.....	92,353	128,465,625	31,723,691	5,726	8,809,449	98,079	137,275,074	32,529,164	496,421	192,602,163
1896.....	87,364	122,974,132	31,520,976	6,411	9,854,183	93,775	132,828,315	33,207,079	584,599	229,346,959
1897.....	69,718	101,126,083	25,162,666	5,619	8,422,451	75,337	109,548,534	27,387,133	461,260	181,184,351
1898.....	69,026	99,268,706	24,763,678	6,177	9,072,326	75,203	108,341,032	27,085,258	553,681	218,724,607
1899.....	84,238	122,807,108	29,819,677	8,513	12,842,538	92,751	135,649,646	33,912,411	681,039	269,559,281
1900.....	74,415	116,955,481	28,168,912	9,516	15,602,237	83,931	132,557,718	33,139,429	346,503	136,571,588
1901.....	84,525	136,300,064	33,585,159	12,623	19,963,669	97,148	156,263,733	39,065,933	642,032	254,317,562
1902.....	89,216	141,252,169	34,907,243	15,944	24,606,384	105,160	165,858,553	41,464,638	674,450	266,698,930
1903.....	86,838	143,054,079	34,798,444	20,340	32,436,521	107,178	175,490,600	43,872,650	725,658	286,920,007
1904.....	103,730	171,027,232	42,941,062	24,328	37,864,072	128,058	208,891,304	52,222,851	580,847	229,480,205
1905.....	113,474	189,298,879	49,406,422	24,847	41,285,870	138,321	230,584,749	57,646,187	750,639	297,389,194
1906.....	107,675	186,018,348	48,719,629	24,545	42,635,922	132,220	228,654,270	57,163,567	703,006	278,821,792
1907.....	123,967	222,306,983	60,617,174	31,486	51,605,269	155,453	273,912,252	68,478,063	608,980	241,085,783
1908.....	120,300	215,698,687	60,862,003	30,997	50,792,342	151,297	266,491,029	66,622,757	598,621	234,484,640
1909.....	141,920	252,992,500	70,093,139	39,326	66,751,717	181,246	319,744,217	79,936,054	636,329	252,460,745
1910.....	136,972	250,489,940	68,312,314	45,333	75,673,845	182,305	326,163,785	81,540,946	565,999	225,758,970
1911.....	122,601	224,438,698	63,524,949	54,000	89,411,376	176,601	313,850,074	78,462,518	403,214	158,582,640
1912.....	126,681	231,976,527	66,009,051	64,169	107,289,928	190,850	339,266,455	84,816,614	579,281	228,759,617
1913.....	97,005	177,289,570	50,527,978	55,071	92,467,657	152,076	269,707,227	67,426,327	518,230	205,207,962
1914.....	91,837	169,515,937	49,361,518	42,084	72,602,270	133,921	242,118,207	60,529,552	437,159	173,172,953
1915.....	108,956	199,968,079	58,350,926	61,045	103,038,333	170,001	303,006,412	75,751,603	471,895	186,585,698
1916.....	175,923	248,326,445	70,956,464	82,818	139,616,532	258,741	387,942,977	96,985,744	410,972	162,627,300

* The weights have been arrived at by dividing the length in yards, by 4·33, the average weight of the Grey and Bleached Cloths exported up to 1893, in 1894 and 1895 by 4·22 and in 1896 to 1916 by 4·00 lbs.

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which tries at Ports in British India in each

EN

YEAR.	WITH CARGOES.						IN	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1906-1907 ...	1,159	118,109	2,160	5,095,397	3,310	5,213,506	631	39,634
1907-1908 ...	1,128	103,429	2,255	5,431,545	3,383	5,534,974	631	34,900
1908-1909 ...	1,124	94,353	2,236	5,477,186	3,360	5,571,539	312	24,403
1909-1910 ...	869	81,719	2,203	5,469,139	3,072	5,550,858	300	25,423
1910-1911 ...	764	72,713	2,186	5,608,924	2,950	5,681,637	605	44,458
1911-1912 ...	792	74,163	2,321	5,944,606	3,113	6,018,769	447	34,336
1912-1913 ...	753	74,624	2,335	6,206,570	3,088	6,281,194	374	30,497
1913-1914 ...	707	59,280	2,461	6,725,603	3,168	6,784,883	393	32,420
1914-1915 ...	735	64,034	2,155	4,996,121	2,890	5,060,155	435	29,780
*1915-1916 ...	...	.....	...	.....	...	.....	...	.....

CLEAR

1906-1907 ...	1,247	133,830	2,748	6,453,808	3,995	6,587,638	357	14,446
1907-1908 ...	1,441	133,376	2,810	6,719,756	4,251	6,853,132	184	10,246
1908-1909 ...	1,134	102,365	2,447	5,920,231	3,581	6,022,596	159	8,866
1909-1910 ...	951	91,787	2,718	6,847,947	3,669	6,939,734	132	6,754
1910-1911 ...	1,145	404,520	2,726	6,968,757	3,871	7,073,277	228	7,477
1911-1912 ...	1,129	98,315	2,986	7,780,295	4,115	7,828,610	76	4,804
1912-1913 ...	992	92,811	3,113	8,289,177	4,105	8,381,988	74	6,804
1913-1914 ...	1,033	88,211	2,979	8,163,976	4,012	8,252,187	74	5,650
1914-1915 ...	1,128	93,243	2,578	5,890,335	3,706	5,983,578	51	3,136
*1915-1916 ...	...	.....	...	.....	...	.....	...	.....

* Figures not received up to the time of

EIGN TRADE.

Entered and Cleared with cargoes and in Ballast, from and to Foreign Coun-Official Year from 1906-1907 *to* 1915-16.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Sailing & Steam Vessels.	Tons.
826	1,666,843	1,457	1,706,477	1,781	157,745	2,986	6,762,240	4,767	6,919,983
711	1,549,205	1,342	1,584,105	1,759	138,329	2,966	6,980,750	4,725	7,119,079
470	870,640	722	895,043	1,436	118,756	2,646	6,347,826	4,082	6,466,582
708	1,698,790	1,008	1,724,213	1,169	107,142	2,911	7,167,929	4,080	7,275,071
765	1,869,630	1,370	1,914,088	1,369	117,171	2,951	7,478,554	4,320	7,595,725
921	2,301,772	1,368	2,336,108	1,239	108,499	3,242	8,246,378	4,481	8,354,877
946	2,415,936	1,320	2,446,433	1,127	105,121	3,281	8,622,506	4,408	8,727,627
733	1,806,776	1,126	1,839,196	1,100	91,700	3,194	8,532,379	4,294	8,624,079
612	1,222,610	1,047	1,252,390	1,170	93,814	2,767	6,218,731	3,937	6,312,545
...	.....	...	.....	...	.....	...	.....	...	.....

ED.

210	253,369	567	267,815	1,604	148,276	2,958	6,707,177	4,562	6,855,453
152	256,723	336	266,969	1,625	143,622	2,962	6,976,479	4,587	7,120,101
179	412,779	338	421,615	1,293	111,231	2,626	6,333,010	3,919	6,444,241
161	375,532	293	382,286	1,083	98,541	2,879	7,223,479	3,962	7,322,020
142	317,222	370	324,699	1,375	111,997	2,868	7,285,979	4,241	7,397,976
196	428,144	272	432,948	1,205	103,119	5,182	8,158,439	4,387	8,261,558
162	367,972	236	374,776	1,066	99,615	3,275	8,657,149	4,341	8,756,764
237	504,492	311	510,142	1,107	93,861	3,216	8,668,468	4,323	8,762,329
266	558,636	317	561,772	1,179	96,379	2,844	6,448,971	4,023	6,545,350
...	.....	...	.....	...	.....	...	.....	...	.....

publication of this report.

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries, at Ports in the Bombay

EN

MONTHS.	With Cargoes.					
	Steamers.		Sailing Vessels.		Country Craft.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
January	32	96,316	...	...	29	2,455
February	37	115,273	...	...	29	2,460
March	32	102,724	...	...	51	4,942
April	36	110,292	...	...	21	1,982
May	42	124,287	...	...	19	1,586
June	23	66,360	...	...	7	499
July	37	109,219	...	...	...	...
August	41	112,040	1	615	...	...
September	30	84,199	...	...	2	179
October	42	127,254	...	...	36	3,095
November	39	113,809	...	...	39	3,484
December	34	106,132	...	...	59	4,529
Total ...	425	1,267,905	1	615	292	25,211

CLEAR

January	34	112,653	...	...	31	3,253
February	45	119,104	...	...	22	1,941
March	44	128,409	...	...	48	5,032
April	46	139,890	...	...	35	3,078
May	41	104,935	...	...	7	974
June	34	89,077	...	...	...	...
July	38	109,862	...	...	...	...
August	41	106,215	...	...	...	...
September	36	90,415	...	...	4	380
October	30	87,515	...	...	13	1,116
November	49	130,734	...	...	30	2,798
December	45	134,949	...	...	33	3,381
Total ...	483	1,353,758	...	...	223	21,953

EIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign Presidency during the year 1916.

TERED.

In Ballast.						Total.			
Steamers.		Sailing Vessels.		Country Craft.		With Cargoes.		In Ballast.	
Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
21	60,792	...	...	...	...	61	98,771	21	60,792
25	59,521	...	...	...	...	66	117,733	25	59,521
18	46,619	...	...	...	...	83	107,666	18	46,619
17	42,282	...	...	...	...	57	112,274	17	42,282
17	37,059	...	...	...	...	61	125,873	17	37,059
10	21,448	...	...	...	...	30	66,859	10	21,448
9	23,433	...	...	...	...	37	109,219	9	23,433
12	29,005	...	...	...	...	42	112,655	12	29,005
9	18,922	...	...	...	...	32	84,378	9	18,923
13	28,791	...	...	...	...	78	130,349	13	28,791
19	28,191	...	...	...	...	78	117,293	19	28,191
31	53,832	...	...	...	...	93	110,661	31	53,832
201	449,895	...	...	...	...	718	1,293,731	201	449,895

ED.

...	...	...	...	...	...	65	115,906	...	...
1	2,546	...	...	...	...	67	121,045	1	2,546
2	7,282	...	...	...	...	92	133,441	2	7,282
...	...	...	...	...	...	81	142,968	...	..
1	2,546	...	...	...	...	48	105,909	1	2,546
1	23	...	...	...	...	34	89,077	1	23
...	...	...	...	...	...	38	109,862	...	...
3	9,116	...	...	...	...	41	106,215	3	9,116
3	7,326	1	615	...	...	40	96,795	4	7,941
...	...	...	...	...	...	43	88,631	...	...
6	465	...	...	...	...	79	133,532	6	465
12	1,628	...	...	...	...	78	138,330	12	1,628
29	30,932	1	615	...	...	706	1,375,711	30	31,547

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at the Chief Port of the Bombay Presidency

EN

YEAR	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1906-1907 ...	227	24,917	608	1,608,388	835	1,633,305	1	134
1907-1908 ...	202	21,882	602	1,641,203	804	1,663,035	2	261
1908-1909 ...	215	24,238	628	1,713,946	843	1,738,184	1	114
1909-1910 ...	143	16,252	634	1,679,800	777	1,696,052	7	796
1910-1911 ...	137	19,932	568	1,602,334	705	1,622,266	2	268
1911-1912 ...	146	19,383	648	1,810,318	794	1,829,701	1	160
1912-1913 ...	163	20,464	650	1,893,534	813	1,913,998	1	177
1913-1914 ...	142	14,882	662	1,992,169	804	2,007,051	...	.....
1914-1915 ...	159	15,723	557	1,656,794	716	1,672,517	...	.....
1915-1916 ...	223	20,307	453	1,362,636	676	13,82,943	...	.....

CLEAR

1906-1907 ...	165	17,611	523	1,372,450	688	1,390,091	...	.....
1907-1908 ...	138	14,527	511	1,412,343	649	1,426,870	1	135
1908-1909 ...	139	16,006	455	1,283,383	594	1,299,389	...	.....
1909-1910 ...	103	11,568	525	1,464,946	628	1,476,514	...	.....
1910-1911 ...	130	16,167	557	1,542,485	687	1,558,652	...	.....
1911-1912 ...	121	13,522	541	1,520,104	662	1,533,626	...	.....
1912-1913 ...	118	16,023	571	1,610,650	689	1,626,673	...	.....
1913-1914 ...	113	12,055	619	1,818,005	732	1,830,060	...	.....
1914-1915 ...	117	12,503	463	1,359,300	580	1,371,803	...	.....
1915-1916 ...	211	21,466	459	1,297,026	670	1,318,492	2	282

EIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1906-1907 *to* 1915-16.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Sailing & Steam Vessels.	Tons.
68	154,286	69	154,420	228	25,051	676	1,762,674	904	1,787,725
60	139,741	62	140,002	204	22,093	662	1,780,944	866	1,803,037
29	50,672	30	50,786	216	24,352	657	1,764,618	873	1,788,970
113	265,680	120	266,476	150	17,048	747	1,945,480	897	1,962,528
86	224,054	88	224,322	139	20,200	654	1,826,388	793	1,846,588
109	269,291	110	269,451	147	19,543	757	2,079,609	904	2,099,152
104	276,013	105	276,190	164	20,641	754	2,169,547	918	2,190,188
101	271,281	101	271,281	142	14,882	763	2,263,450	905	2,278,332
56	145,705	56	145,705	159	15,723	613	1,802,499	772	1,818,222
158	389,689	158	389,689	223	20,307	611	1,752,325	834	1,772,632

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34	68,963	34	68,963	165	17,641	557	1,441,413	722	1,459,054
39	93,446	40	93,581	139	14,662	550	1,505,789	689	1,520,451
49	113,149	49	113,149	139	16,006	504	1,396,532	643	1,412,538
46	122,199	46	122,199	103	11,568	571	1,587,145	674	1,598,713
36	108,541	36	108,541	130	16,167	593	1,651,026	723	1,667,193
47	136,076	47	136,076	121	13,522	588	1,656,180	709	1,669,702
26	80,335	26	80,335	118	16,023	597	1,690,985	715	1,707,008
38	121,231	38	121,231	113	12,055	657	1,939,236	770	1,951,291
67	188,055	67	188,055	117	12,503	530	1,547,355	647	1,559,858
27	71,633	29	71,915	213	21,748	486	1,368,659	699	1,390,407

Exports of Indian Manufactured Piece-Goods and Yarns from Bombay Port only.

1915-1916.

From Official Returns.] [*Year ending 31st March* 1916.

EXPORTED TO	LENGTH AND WEIGHT.							VALUE.					
	Piece-Goods. Millions of [0000's omitted.]		Yarns.	Percentage of		Total Weight.		Lakhs of Rupees. [000's omitted.]		Percentage of		Total Value in Lakhs of Rupees. [000's omitted.]	Per-centage.
				Goods.	Yarns.	Millions of lbs. 0000's omitted.	Per-centage.			Goods.	Yarns.		
	Yards.	lbs.	lbs.	%	%		%	Goods.	Yarns.	%	%		%
Foreign Ports	84·14	*21·03	151·73	21·97	78·07	172·76	59·56	†1,34·43	6,56·68	20·99	79·38	‡ 7,94·11	54·09
Indian Ports	221·60	*55·40	22·23	57·87	11·44	77·63	26·76	(a) 3,95·33	91·45	61·72	11·12	(b) 4,86·78	33·28
Interior by Rail	*77·20	19·30	20·38	20·16	10·49	39·68	13·68	§1,10·78	§73·87	17·29	9·00	§1,84·65	12·63
Total Indian ...	298·80	74·70	42·61	78·03	21·93	117·31	40·44	5,06·11	1,65·32	79·01	20·12	6,71·43	45·91
Grand Total ...	382·94	95·73	194·34	100·00	100·00	290·07	100·00	6,40·54	8,22·00	100·00	100·00	14,62·54	100·00

* Assuming 4 yards to be the equivalent of 1 lb. and *vice versa*.
† Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, etc.), Rs. 1,41·42 lakhs; or,
‡ Inclusive of Yarns, Rs. 7,98·11 lakhs.
§ Estimated, Government having discontinued the publication of the value of Indian Manufactured Goods despatched to "other provinces" from Bombay Port.
(a) Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, etc.), Rs. 4,00·51 lakhs; or,
(b) Inclusive of Yarns, Rs. 4,91·97 lakhs.

Exports of Indian Manufactured Piece-Goods and Yarns from Bombay Port only.

1914-1915.

From Official Returns.] [*Year ending 31st March* 1915.

EXPORTED TO	LENGTH AND WEIGHT.							VALUE.					
	Piece-Goods. Millions of (0000's omitted.)		Yarns.	Percentage of		Total Weight.		Lakhs of Rupees. (000's omitted.)		Percentage of		Total Value in Lakhs of Rupees (000's omitted).	Percentage.
				Goods.	Yarns.	Millions of lbs. (0000's omitted.)	Percentage.			Goods.	Yarns.		
	Yards.	lbs.	lbs.	%	%		%	Goods.	Yarns.	%	%		%
Foreign Ports	45·38	*11·34	127·83	15·17	77·37	139·17	58·00	† 79·88	6,03·74	15·79	79·53	‡6,83·62	54·04
Indian Ports	204·90	*51·23	25·07	68·55	15·17	76·30	31·80	(a) 3,59·17	1,11·07	70·99	14·63	(b) 4,70·24	37·17
Interior by Rail	* 48·70	12·17	12·32	16·28	7·46	24·49	10·20	§ 66·90	§ 44·36	13·22	5·84	§1,11·26	8·79
Total Indian ...	253·60	63·40	37·39	84·83	22·63	100·79	42·00	4,26·07	1,55·43	84·21	20·47	5,81·50	45·96
Grand Total ...	298·98	74·74	165·22	100·00	100·00	239·96	100·00	5,05·95	7,59·17	100·00	100·00	12,65·12	100·00

* Assuming 4 yards to be the equivalent of 1 lb., and *vice versa*.
† Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, &c.), Rs. 84·49 lakhs; or,
‡ Inclusive of Yarns, Rs. 6,88·23 lakhs.
§ Estimated, Government having discontinued the publication of the value of Indian Manufactured Goods despatched to "other provinces" from Bombay Port.
(a) Piece-goods only; value including all other sorts (Handkerchiefs, Hosiery, &c.), Rs. 3 63·85 lakhs; or,
(b) Inclusive of Yarns, Rs. 4,74·91 lakhs.

Foreign Countries to which Grey Cotton Piece-Goods of Indian manufacture have been exported from Bombay since 1910-1911.

(*From Government Returns.*) *Years ending* 31*st March.*

To	In lakhs of yards (000's omitted).					
	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.
Aden and Dependencies	80·83	76·50	90·48	51·63	86·20	168·99
Ceylon	·18	·14	·46	·22	·40	1·02
Straits Settlements	1·03	·64	1·66	·81	2·46	1·08
China-Hongkong	1·43	·40	·79	·61	·92	·40
China, Shanghai, etc.	15·67	1·27	8·55	5·99	·36	2·66
Mauritius and Dependencies ..	14·34	14·17	17·12	11·11	17·49	25·47
Zanzibar and Pemba	12·23	11·25	6·00	4·38	3·36	8·75
East African Protectorate ..	35·86	30·55	37·08	29·77	26·11	36·24
Seychelles	·20	·67	·44	·04	·18	·69
Turkey-Asiatic	181·16	57·11	57·14	102·29	36·72	62·49
Arabia-Bahrein, Muscat, etc. ...	25·51	21·08	17·66	11·57	13·61	22·23
Persia	26·41	40·46	36·31	36·69	27·76	51·62
Egypt	19·39	19·51	10·42	19·75	8·66	38·22
Madagascar	·04	·22	·04	·16	...	·76
Siam	16·38	15·11	21·32	21·27	15·62	21·87
Portuguese East Africa	53·50	36·58	46·36	45·01	42·67	56·07
German „ „	53·61	55·40	69·41	55·89	24·58	...
Italian „ „	13·05	5·83	3·87	4·88	2 92	22·40
French Somaliland	...	...	·87	18·36	7·48	3·43
Other Countries	1·37	1·99	·04	·06	·07	·33
Total Grey Piece-Goods ...	552·19	386·88	426·02	420·49	317·52	524·72
Value in Lakhs of Rupees ...	82·27	60·62	69·92	67·33	49 14	72·91

Foreign Countries to which Indian Yarns have been exported from Bombay since 1910-11.

(*From Government Returns.*) *Years ending 31st March.*

To	In Lakhs of lbs. (000's omitted).					
	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.
United Kingdom	6·47	8·69	6·68	3·01	4·55	22·78
Malta and Gozo	1·29	1·98	1·72	1·46	1·50	·32
Germany	...	...	...	...	...	...
Holland	·02	...	...	...	...	...
Belgium	·04	...	...	...	...	...
France	·02	02	...	·08	...	...
Spain	...	...	...	..	...	...
Italy	·04	...	...	...	·02	1·32
Austria Hungary...	1·43	·77	·84	·46	...	...
Bulgaria	1·46	1·08	·20	·26	·25	...
Roumania	...	·34	·20	...	·28	...
Greece	·06	·02	...	...	...	...
Aden and Dependencies... ...	19·10	22·53	20·85	15·07	14·50	24·16
Ceylon	61	·82	·82	·65	·78	1·80
Straits Settlements	29·62	40·83	42·04	44·91	45·77	44·29
China-Hongkong.. ...	778·18	537·69	900·63	900·74	621·23	682·31
China, Shanghai, etc.	727·78	672·62	818·85	765 32	492·04	685·47
Japan	...	...	...	...	...	...
Zanzibar and Pemba	·42	3·22	·52	·30	·42	·38
East African Protectorate ...	·15	·18	·18	·36	·19	·30
Turkey in Europe	1·06	2·85	5·18	2·84	1·95	...
Turkey in Asia	95·02	75·46	64·09	72·60	44·95	·77
Arabia-Bahrein, Muscat, etc. ...	7·46	9·41	8·28	4·94	4·92	4·56
Persia	25·41	15·87	18·74	18·04	17·67	25·83
Java	12·18	9·14	2·37	2·47	·90	7·07
Celebes and other Islands ...	...	...	...	·03	2·23	·42
Siam	1·86	1·68	2·72	3·24	5·14	8·28
Phillippines	·31	·22	·21	·45	·29	·14
Egypt	28·82	17·65	21 08	16·10	15·24	56 04
Tripoli	·06	·26	1·51	4·57	2·17	...
Portuguese, German and Italian East Africa	2·06	·70	·75	1·10	·67	·81
Other Countries	·08	·46	·13	·71	·87	·27
Total Yarns ...	1,741·01	1,424·49	1,918·59	1,859·21	1,278·33	1,517·32
Value in lakhs of Rupees ...	818·49	709·89	927·07	921·00	603·74	656·68

RULES AND REGULATIONS

OF THE

Bombay Chamber of Commerce.

(Revised and adopted down to the Annual General Meeting of the Chamber held on 22nd March 1917.)

I. THE object and duties of the Chamber shall be to encourage a friendly feeling and unanimity among commercial men on all subjects involving their common good; to promote and protect the general mercantile interests of this Presidency; to collect and classify information on all matters of general commercial interest; to obtain the removal, as far as such a Society can, of all acknowledged grievances affecting merchants as a body, or mercantile interests in general; to receive and decide references on matters of usage and custom in dispute, recording such decisions for future guidance, and by this and such other means, as the Committee for the time being may think fit, assisting to form a code of practice for simplifying and facilitating business; to communicate with the public authorities, with similar Associations in other places, and with individuals on all subjects of general mercantile interest; and to arbitrate between parties willing to refer to, and abide by, the judgment of the Chamber.

II. All persons engaged or interested in mercantile pursuits desirous of joining the Chamber, and disposed to aid in carrying into effect the objects of the same, shall be elected to Membership by ballot in the following manner:—

(*a*) The names of candidates with their proposers and seconders must be submitted to the Committee, who will fix the dates for the ballot.

(*b*) At least seven days' notice shall be given to all the members stating dates for voting, and the names of candidates with their proposers and seconders. Votes shall be received during the said seven days from 10-30 a.m. to 4 p.m.

On the seventh day the ballot-box shall be opened at 4 p.m by a scrutineer (previously appointed by the Committee) and the Secretary, who will jointly declare the result of the voting.

(*c*) At least one-fourth of the Members of the Chamber must register their votes to make the ballot valid.

(*d*) In all voting for election to Membership the presence in the ballot of black balls in the proportion of one in six shall exclude.

III. One-fourth of the firms constituting the Chamber shall be held sufficient to form any General Meeting when the same has been regularly called together, but if within 15 minutes from the time appointed for the meeting the quorum is not present the meeting shall be adjourned to such time on the following day or on such other day as the members present may determine. If at such adjourned meeting the quorum is not present those members who are present shall be the quorum and may transact the business for which the meeting was called—one partner representing a firm; but two or more partners of one firm being present only to count as one Member of the Chamber. That seven clear days' notice shall be given before any resolution proposing changes in the Rules of the Chamber be brought forward, and that such notice be given in writing to the Secretary, who shall circulate it for the information of the Members of the Chamber.

IV. The Chamber reserves to itself the right of expulsion in case of need, to be decided at a General Meeting by a majority of three-fourths of the Members present at such General Meeting duly convened.

V. The subscription of each firm or Member of the Chamber shall be Rs. 20 per month, and the charge for a copy of each of the publications to Members shall be Rs. 240 per annum.

VI. The affairs and funds of the Association shall be managed by a Committee of nine ordinary Members, consisting of the Chairman and Deputy Chairman of the Chamber and seven Members; and in the event of the elected representatives of the Chamber in the Legislative Councils of the Governor-General of India and the Governor of Bombay not being Members of the Committee of the time of their election they shall also be ex-officio Members of the Committee during their term of office. The Chairman or Deputy Chairman, as the case may be, shall be ex-officio Chairman of the Committee, and in their absence the Committee shall elect their own Chairman. Three to be a quorum.

VII. The following shall be the rules with respect to the election of the Committee :—

1. The Committee shall consist of nine ordinary Members, one of whom shall hold the office of Chairman, and another that of Deputy Chairman, of whom the two latter officers shall be elected by ballot. The elected representatives of the Chamber in the Legislative Councils of the Governor-General of India and the Governor of Bombay shall also be ex-officio Members of the Committee during their term of office.

2. At or about the end of each calendar year, but in no case later than the 31st of January of the succeeding year, separate ballots for the election of a Chairman and of a Deputy Chairman for that succeeding year shall be held on such different days as the outgoing Committee shall appoint. The election of the Chairman shall take place first. The new Committee shall take office on the first day succeeding the holding of the Annual General Meeting as provided under Rule X, and they shall continue to act until the holding of the next Annual General Meeting following.

3. In order that the various interests connected with the Chamber may be fully represented on the Committee, there shall be at least four Mercantile Members, and it is desirable that the remainder should severally represent the Banking, Railway and Shipping interests.

4. Two Members of one Firm should not be on the Committee at the same time.

5. The retiring Committee shall appoint a day for the election of Chairman and a day for the election of Deputy Chairman (which shall be duly advertised), upon which the ballot-box shall be opened at 4 p.m. by a Scrutineer (appointed by the Committee) and the Secretary, who will jointly declare the result of the voting.

6. The Secretary of the Chamber shall circulate among the Members the names of all the gentlemen who are eligible for election as Chairman or Deputy Chairman, seven

days before the date fixed for each election. The ballot-box shall be open from 10-30 a.m. till 4 p.m. on each of these seven days.

7. The voting shall be by papers signed by the Members and deposited in the ballot-box on the days appointed by the Committee.

8. No Member of the Chamber shall give more than one vote for a candidate.

9. Those who have the largest number of votes for the offices of Chairman and Deputy Chairman, shall be considered duly elected. In the event of the gentleman at the head of the list for the Chairmanship or Deputy Chairmanship refusing to act, or both refusing to act, there shall be a fresh election for either or both offices.

10. In the event of an equality of votes preventing the due election of either office-bearer, the Members of the Chamber shall vote afresh in the manner above laid down.

11. The remaining Ordinary Members of the Committee shall be nominated by the retiring Committee, in conjunction with the newly elected Chairman and Deputy Chairman; such nomination to be submitted to the Chamber at a General Meeting for confirmation.

12. In the event of a vacancy in the Committee, the remaining Members shall have the power of filling it up, unless it be a vacancy in the Chairmanship, which shall, in all cases, be the subject of a special ballot. A vacancy shall be considered *ipso facto* to occur if a Member remain absent from Bombay for more than two months.

13. Those eligible for seats on the Committee are partners in firms who are Members, or managers holding powers of attorney; the officers in charge of Banking and Shipping establishments; the representatives of Railways and Joint Stock Companies; and those who are Members in their own right.

VIII. All questions before the Committee shall be decided by a majority, the Chairman having a second or casting vote in case of an equality of voters.

IX. The Committee shall, as a rule, meet at least once in each week, but when there is no business of importance to transact, or when a public holiday falls on the day on which the ordinary Weekly Meeting would, in natural course, take place, the Chairman may, in the absence of any objection by a Member or Members of Committee, postpone the Meeting of the Committee. In no case shall a period longer than twenty-eight consecutive days intervene between successive meetings of the Committee. The proceedings of the Committee shall be recorded in a Minute Book to be kept in the office of the Chamber, and shall be open to the inspection of all Members, subject to such regulations as the Committee may make in this behalf.

X. A General Meeting of the Members shall be held at least once in every year for the consideration of the Annual Report of the outgoing Committee as provided under Rule XVII. Such General Meeting shall be called the Annual General Meeting, and it shall be held on the earliest convenient day after the election of the new Chairman and Deputy Chairman as provided under Rule VII (2), provided that such day shall in no case be later than the 31st March, and that at least three clear days' notice be given to Members by circular or by advertisement in one or more of the English newspapers published in Bombay. The Chairman, or in the absence of the Chairman, then the Deputy Chairman, or in the absence of both these officers, then the Secretary, shall, at the request of the Committee, or within one week of the receipt of a requisition signed by ten or more Members of the Chamber, convene a Special General Meeting of the Chamber for the purpose of considering any specific matter relating to the objects or conduct of the Chamber or Committee. Notice of such Special General Meeting and of the specific matter to be considered shall be given to members by circular or by advertisement in one or more of the English newspapers published in Bombay. Except in cases of urgency, declared as such by the Committee, at least seven clear days' notice shall be given of a Special General Meeting and of the matter to be considered. At the Annual General Meeting or at any Special General Meeting so convened, twenty Members entitled to vote shall be a quorum, and any matter, saving only an alteration of or an addition to the Rules and Regulations of the Chamber, may be decided by a bare majority of such a quorum.

XI. The Committee are authorized to provide suitable accommodation for the meeting of the Chamber, to pay all expenses of

the establishment, including any requisite legal expenses, and to control generally the management of the affairs of the Chamber.

XII. All moneys or funds of the Chamber, as received, shall be paid into the hands of the Secretary for the time being and the same shall be available by cheques signed by the Chairman or in his absence by the Deputy Chairman for the time being, and by one other Member of the Committee. In the absence of both the Chairman and the Deputy Chairman, cheques shall be signed by two Members of the Committee; and an Auditor shall be appointed by the Members annually to audit the accounts of the Chamber.

XIII. The appointment of a Secretary and the fixing of his salary shall be made and done by the Committee, and it shall be the duty of such Secretary to keep the records and accounts of the Chamber, to collect subscriptions, to conduct correspondence, and to act generally under the directions of the Committee.

XIV. All the proceedings of the Committee shall be subject to approval or otherwise of General Meetings duly convened.

XV. Any stranger engaged or interested in mercantile pursuits visiting the Presidency may be introduced as a visitor by any Member of the Chamber inserting his name in a book to be kept for the purpose, but a residence of two months shall subject him to the rule for the admission of members.

XVI. Honorary Members.—Gentlemen distinguished for public services, or eminent in commerce and manufactures, may be elected Honorary Members of the Chamber, and as such shall be exempted from paying subscriptions.

XVII. The Committee shall, at each Annual General Meeting, submit a Report of the transactions of the last calendar year, together with an Audited Statement of Accounts made up to the end of such year, and copies of such Report and such Statement of Accounts shall be circulated to all Members at least seven clear days before the holding of such Annual General Meeting. Copies of the Report may be sent to such of the Chambers of Commerce at home and abroad, and to such other bodies, authorities, and individuals as may be designated by the Committee for the time being.

XVIII. The foregoing Rules shall be copied into a book, to be kept with the records of the Chamber; they shall be printed, and copies shall be distributed to all Members, and no alteration of or addition to these Rules shall be made, save and except by a majority of three-fourths of the

Members of the Chamber present at a General Meeting convened by a Notice issued at least seven clear days before the holding of such meeting, and on which the terms of the proposed alterations or additions shall have been clearly set forth.

XIX. The Committee shall have power to authorize the expenditure out of the funds belonging to the Chamber in each and every year of any sum or sums not exceeding in the aggregate the sum of Rupees Three Thousand for any purpose or purposes which they in their absolute discretion may deem to be fit and proper in the interests of the Chamber.

RULES FOR THE ELECTION OF PORT TRUSTEES.*

Rules of the Chamber as to the manner in which the Elective Trustees of the Port shall be elected.

1. The names of those who wish to become candidates to be sent in to the Secretary of the Chamber seven clear days before the date fixed for the election.

2. The Committee of the Chamber shall circulate the names of the applicants three clear days before the date fixed for the election and the ballot-box shall remain open from 10-30 a.m. to 4 p.m. on each of these days.

3. The Committee shall appoint a day (which shall be duly advertised) upon which the ballot-box shall be opened at 4 p.m. by a Scrutineer (previously appointed by them) and the Secretary, who will jointly declare the result of the voting.

4. The voting shall be by papers signed by the members, and deposited in the ballot-box on the days appointed by the Committee.

5. The candidates who have the largest number of votes shall be declared duly elected.

6. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Chamber shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

7. In the event of a casual vacancy or the temporary absence of a Trustee, the above course shall be followed in the appointment of a substitute.

* These rules also apply to the election of the Chamber's representatives on the Council of the Governor General of India, the Council of the Governor of Bombay and the Board of the City of Bombay Improvement Trust.

RULES FOR THE ELECTION OF MUNICIPAL COUNCILLORS.

Rules of the Chamber as to the manner in which the members of the Municipal Corporation to be appointed by the Chamber in accordance with the City of Bombay Municipal Act III of 1888 shall be elected.

1. The names of those who wish to become candidates to be sent in to the Secretary of the Chamber seven clear days before the date fixed for the election.

2. The Committee of the Chamber shall circulate the names of the applicants three clear days before the election, and the ballot-box shall remain open from 10-30 a.m. to 4 p.m. on each of these days.

3. The Committee, with the concurrence of the Municipal Commissioner, shall appoint a day (which shall be duly advertised) upon which the ballot-box shall be opened at 4 p.m. by a Scrutineer (previously appointed by them) and the Secretary who will jointly declare the result of the voting.

4. The voting shall be, by papers, signed by the members, and deposited in the ballot-box on the days appointed by the Committee, as in manner prescribed for the election of the Chairman and Deputy Chairman of the Chamber.

5. The candidates who have the largest number of votes shall be declared duly elected.

6. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Chamber shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

7. In the event of a casual vacancy the above course shall be followed in filling the vacancy.

RULES REGARDING GENERAL DISPUTES AND ARBITRATIONS.

I. The Chamber, through its Committee, is prepared to arbitrate upon all questions of mercantile interests submitted :—

(1) either direct from the two parties to the dispute,

(2) or from the two surveyors or arbitrators appointed by the two parties to the dispute.

In (1) the Chamber, through its Committee, will appoint an Arbitrator. In (2) it will appoint an Umpire.

II. The following fees, to be remitted to the Secretary of the Chamber, together with the application for the appointment of an arbitrator or umpire, will be charged : –

(*a*) When both parties to the dispute are members of the Chamber Rs. 15, of which Rs. 5 will go to the funds of the Chamber and Rs. 10 to the gentleman appointed by the Chamber.

(*b*) When only one party to the dispute is a member of the Chamber Rs. 20, of which Rs. 5 will go to the funds of the Chamber and Rs. 15 to the gentleman appointed by the Chamber.

(*c*) When neither party is a member of the Chamber Rs. 45, of which Rs. 15 will go to the funds of the Chamber and Rs. 30 to the gentleman appointed by the Chamber.

(*d*) In the event of the arbitration not being proceeded with the fee deposited will be refunded, with the exception of the Chamber's fee of Rs. 5 under clauses (*a*) and (*b*) and Rs. 15 under clause (*c*).

Note.—In all cases where the dispute is not capable of being decided in the rooms of the Chamber an extra sum of Rs. 5 will be charged to cover the expenses of the gentleman appointed by the Chamber and will be paid to him.

III. The Committee of the Chamber reserves the right to charge in special cases, involving much time and trouble, a special fee to be fixed by the Committee.

COMMITTEES OF ARBITRATION.

Seeing it to be desirable that questions affecting the prevailing customs of trade in Bombay should be settled in such a way that the decisions arrived at may be properly recorded, and stand thereafter as precedents to regulate the settlement of similar disputes, it was decided by the Chamber, at a General Meeting held on 3rd August 1880, to try and institute such a system as it might be hoped would attain this object. References to the Chamber shall be open to all persons; and if any question affecting, or subject to, the custom of trade of Bombay be submitted, with the mutual consent of those interested, to the Committee of the Chamber, the latter will take it into consideration, and, if they consider it desirable, will appoint a Special Sub-Committee of Arbitration for its settlement under the following regulations:—

1.—A Sub-Committee shall consist of three members, of whom at least one should belong to the General Committee of the Chamber.

2.—A record book shall be kept in which all details shall be entered both as to the questions in dispute, the decisions of the Committee, &c., &c. This book shall be open to all members of the Chamber.

3.—The Sub-Committee may refer to the General Committee for instructions on any point of difficulty.

4.—With the concurrence of those interested, the Sub-Committee may take Counsel's opinion or the evidence of experts, at the expense of the disputants.

5.—The Sub-Committee may decline to express an opinion on the plea that points of law are involved in the case.

6.—A unanimous opinion expressed by the Sub-Committee shall be at once communicated to the parties interested by the General Committee.

7.—Any member of the Sub-Committee dissenting from the conclusion arrived at by the other two may communicate his reasons for dissenting when the Report is handed in to the General Committee.

8.—An opinion given by the Sub-Committee from which dissent is expressed by any of the members shall be reconsidered by the General Committee.

9.—If, out of the General Committee, not less than three members consider that the expression of dissent is justified, the Sub-Committee may be asked to reconsider the case.

10.—If, on reconsideration, the opinion of the Sub-Committee remains unchanged, the decision shall be communicated to the parties interested by the General Committee.

11.—It shall be open to the General Committee to record, in such way as they may consider best, any cases which may be useful as precedents in establishing the custom of the Port.

12.—A minimum fee of Rs. 30 shall be payable to the Secretary of the Chamber by each of the parties to the Arbitration on filing their case, and shall be distributed as follows—Not less than Rs. 15 to the General Funds of the Chamber, and the remainder equally among the arbitrators.

13.—In a case, involving a larger fee than Rs. 30 from each party the same shall be fixed by the General Committee who shall also decide as to the distribution. Any extra expense incurred shall be borne by the disputants.

RULES FOR SURVEYS AND ARBITRATIONS ON PIECE-GOODS.

As agreed upon with the Native Piece-Goods Merchants' Association on 7th August 1913.

1. The Chamber of Commerce and the Native Piece-Goods Merchants' Association will each appoint a number of members not exceeding 30 to act as Surveyors.

2. In event of Surveyors disagreeing in their award, they may refer the matter to an Umpire chosen by themselves before the arbitration is commenced. The said Umpire to be selected either from the official lists of Surveyors drawn up by the Chamber and the Association, respectively, or from the list of Umpires drawn up as mentioned in Clause 4.

3. If Surveyors are unable to agree as to their Umpire and also disagree in their award, they shall refer the dispute to the Chamber of Commerce for the appointment of an Umpire.

4. The list of Umpires will be drawn up at a meeting held in the Chamber of Commerce between the Chairmen and Vice-Chairmen of the Chamber and of the Association, respectively, and the number selected from each body shall be equal. The number of each shall not be less than six and not more than twelve. The actual number shall be fixed at the first meeting held.

At this said Meeting the representatives of the Chamber and of the Association will select their own Umpires, respectively.

5. The appointment of Umpires is left to the Chamber of Commerce when disputes are referred to the Chamber for such an appointment.

6. In cases where it is considered that special expert knowledge is required, the Chamber has the right to appoint an Umpire who may not necessarily be on the official list of Umpires.

7. In all cases, the decision of an Umpire shall be final.

8. This agreement shall come into force on 15th October, but business shall be resumed at once.

9. Six months' notice in writing shall be given by either party before this agreement can be terminated.

NOTE.—The Chamber undertakes to act fairly in the appointment of Umpires as between the two parties.

The proposed additions Nos. 1, 2, 3, 4 mentioned in the Association's letter, dated 2nd April last, are withdrawn, and No. 5 is accepted.

No. 5 reads as follows:—

In cases where both the Surveyors agree as to the buyer's right to more or less compensation as regards the complaints made, but the only point of disagreement is the amount of the compensation, the Umpire shall either agree with one or other of the Surveyors, or shall award compensation within the limits awarded by the Surveyors.

10. The Native Surveyors to be chosen from among the following:—

Mr. Motilal Kanji	(Messrs. Kanji Dharamsey)
„ Motilal Valabhji	(„ Motilal Keshavji)
„ Jagjiwan Sheskaran	(„ Amritlal Jugjiwan)
„ Vasanji Naranji	(„ Matoobhai Vasanji)
„ Vithaldas Damoder Govindji	(„ Damoder Govindji)
„ Jethabhai Valji	(„ Jethabhai Valji)
„ Devidas Madhavji, J.P.	(„ Madhavji Thakersey)
„ Mangaldas Gopalji	(„ Chhotalal Mangaldas)
„ Mathuradas Haribhai	(„ Valabhdas Jamnadas)
„ Dhanjishaw Ardeshir	(„ Hormasji Kharsetji)
The Hon. Mr. Manmohandas Ramji, J.P.	(„ Manmohandas Ramji)
Mr. Gopalji Valji Sunderji	(„ Gopalji Valji Sunderji)
„ Chatrabhuj Shivji, J.P.	(„ Chatrabhuj Shivji, J.P.)
„ Purshottam Kooverji	(„ Trikamdas Purshottam)
„ Goculdas Dharamsey	(„ Rowji Naranji)
„ Narandas Haribhai	(„ Hemraj Jesang)
„ Naranji Narsi	(„ Gordhandas Naranji)
„ Ranchhoddas Harjiwan	(„ Damoder Haridas)
„ Naranji Dayal	(„ Premchand Chaganlal)
„ Valji Sunderji	(„ Valji Sunderji)
„ Valji Govind	(„ Morarji Kalyanji & Co.)
„ Jamnadas Harakhji	(„ Jamnadas Harakhji)
„ Madhavji Thakersey	(„ Madhavji Thakersey)
„ Mulji Kersondas	(„ Mulji Kersondas)
„ Narandas Purushottam	(„ Kavasji Framji & Co.)
„ Keshavji Makanji Doshi	(„ Talekchand Jetha)
„ Mathuradas Dungersi	(„ Mathuradas Liladher & Co.)
„ Gokuldas Jivraj	(„ Ghella Dayal)
„ Govindji Jivandas	(„ Morarji Govindji)
„ Balvantrai Ramchandra	(„ Bhalchandra Balvant)

11. The European Surveyors to be chosen from among the following :—

Mr. J. G. Adams	(Messrs. Shaw Wallace & Co.)
,, F. Barraclough	(,, L. & F. Barraclough & Co., Ld.)
,, L. Barraclough	(,, L. & F. Barraclough & Co., Ld.)
,, J. B. Bennett	(,, Latham, Abercrombie & Co.)
,, R. Bossi	(,, C. Boggiano & Co.)
,, G. H. Bowman	(,, Lyon Lord & Co., Ld.)
,, R. H. Brooke	(,, Bombay Co., Ld.)
,, A. P. Carus	(,, Fleming Shaw & Co.)
,, A. D. M. Clarke	(,, Bombay Co., Ld.)
,, B. H. Duxbury	(,, J. Duxbury & Co., Ld.)
,, R. D. England	(,, W. & A. Graham & Co.)
,, Max Frei	(,, Hegerle Sulzer & Co.)
,, S. Hanhart	(,, E. Spinner & Co.)
,, H. Holmes	(,, Gysi & Kleinjung, Ld.)
,, N. G. Hunt	(,, Greaves, Cotton & Co.)
,, Edgar Lea	(,, David Sassoon & Co., Ld.)
,, E. R. Leefe	(,, Kahn & Kahn.)
,, E. G. Montgomery	(,, Owen & Okell.)
,, S. Moore	(,, E. D. Sassoon & Co.)
,, J. Murat	(,, Ralli Bros.)
,, W. A. Parker	(,, Forbes, Forbes, Campbell & Co., Ld.)
,, F. H. Pearce	(,, Ewart Latham & Co.)
,, J. Van Rykom	(,, Holland-Bombay Trading Co., Ld.)
,, T. Sharples	(,, Steiners, Ld.)
,, G. E. S. Sheers	(,, Fleming Shaw & Co.)
,, F. F. Stileman	(,, Killick, Nixon & Co.)
,, W. T. Tootill	(,, C. Macdonald & Co.)

12. Umpires to be chosen from the following list :—

Mr. L. Barraclough.
,, J. B. Bennett.
,, G. H. Bowman.
,, R. D. England.
,, H. Holmes.
,, J. Murat.
,, Thomas Sharples
,, Jaithabhai Valjee.
,, Vithaldas D. Govindji.
,, Vussonji Naranji.
,, Purshotam Cooverji Master.
,, Devidas M. Thackersey.
,, Chaturbhuj Shewji.
,, Gopalji Walji Soonderji.

13. The fee for each Umpire's decision will be Rs. 15, of which Rs. 5 to be paid to the Chamber and Rs. 10 to the Umpire, loser paying, subject to the provisions of the Rule following.

14. It is to be understood that in the event of its being proved to the satisfaction of Surveyors that the importing house had previously offered an allowance in settlement of the dealer's claim equal to, or more than, the allowance granted by the Surveyors, then the whole cost of the survey shall fall on the dealer. On the other hand, if it be proved to the satisfaction of Surveyors that the dealer had offered to accept an allowance equal to, or less than, the allowance decided on by the said Surveyors, then the whole cost of the survey shall fall on the importing house.

RULES AND REGULATIONS
FOR THE
MEASUREMENT FOR TONNAGE
of cotton and other goods in bales or packages under the orders of the Bombay Chamber of Commerce.

Adopted at a General Meeting of the Chamber, held on 6th March 1901.

I. Whereas it is expedient to collate and amend the Rules and Regulations for the measurement of goods.

II. All such Rules and Regulations hitherto in force are hereby rescinded and the following are substituted therefor with effect from the 1st April 1901.

III. In the following Rules and Regulations and in any Orders that may from time to time be issued by the General Committee of the Chamber of Commerce under Rule XVII—

(*a*) Measurer shall mean a measurer appointed by the Committee of the Chamber of Commerce for the purposes of these rules.

(*b*) Measurement shall mean measurement by such measurer.

(*c*) Shipper shall mean the person shipping the goods or his representative.

(*d*) Quay shall mean a place in the Docks or at one of the Bunders recognized for the regular shipment of goods.

(*e*) Vessel shall mean a vessel propelled by sail or steam and not being used for the conveyance of goods from the quay to another vessel in the Port of Bombay.

(*f*) Boat shall mean a vessel, lighter or craft used for the conveyance of goods from the Quay to a vessel in the Port of Bombay.

(*g*) Packages shall mean a bale, case, barrel, cask, bag or other receptacle subject to measurement.

(*h*) Consignment shall mean the whole quantity of one commodity subject to measurement to be shipped by one shipper in one vessel.

(*i*) Lot shall mean a package or number of packages forming part of a consignment and presented by one shipper at one time for measurement.

IV. Public Measurers shall be appointed under the authority of the Chamber of Commerce and stationed at the different quays to measure packages.

V. Fees, the amount of which shall from time to time be fixed under the Orders of the General Committee of the Chamber of Commerce, shall be levied in accordance with such Orders on all goods presented for measurement.

VI. No measurements shall be held good except such as are taken by a Measurer and with instruments bearing the stamp of the Chamber of Commerce.

VII. Such instruments shall be supplied and issued to the Measurers by the Chamber of Commerce.

VIII. All instruments shall be submitted to the Secretary of the Chamber of Commerce at intervals to be prescribed by the Committee and a register of such inspections shall be kept.

IX. Measurers shall be responsible for the good order of their instruments and for the prompt return to the Secretary of the Chamber of such as are defective or doubtful.

X. The Chamber's stamp borne by instruments that are found by the Secretary to be defective shall be by him defaced.

XI. Instruments on which the Chamber's stamp has been defaced may be re-stamped under the directions of the Secretary when they are in good order.

XII. Certificates of measurement shall be issued to shippers and/or to Ship Agents in such form and in such manner as the Committee for the time being shall from time to time provide.

XIII. Provided always that the Measurer may withhold or recall such certificate on his having reasonable cause to believe that an irregularity in the matter of shipment has been or is being committed in respect of the goods to which such certificate relates.

XIV. The goods measured shall be alongside the vessel within thirty-six hours after measurement, weather permitting, or the certificate shall be void and the packages shall be re-measured on board, written notice being given by the owner, agent or master of the ship to the Shipper and to the Measurer respectively.

XV. Shippers shall as far as possible see that their goods are so arranged for measurement as not to retard the work of the Measurers.

XVI. The salaries of the Measurers and all other expenses connected with this system of measurement shall be paid by the Chamber of Commerce from the Fee Fund raised under these Rules.

XVII. The Committee of the Chamber of Commerce are hereby authorized to appoint and maintain such staff of Measurers and Assistants, to fix and to pay such salaries to that staff, to fix and to collect such fees, to issue and from time to time to modify such orders, and to do all other such acts and things as may in their opinion be necessary for the proper and economical working of the system in conformity with the general principles herein laid down.

Orders for the Conduct of Measurement of Goods for Tonnage by Public Measurers in the Port of Bombay.

Issued by the Committee of the Bombay Chamber of Commerce in pursuance of Section XVII of the Rules and Regulations adopted at a General Meeting of the Chamber held on the 6th March 1901.

(1) All Orders hitherto in force for the governance of Measurers are hereby rescinded and the following are instituted with effect from the 1st April 1901.

(2) The Measurers shall be in attendance on the Quays to which they are appointed whenever there are goods to be measured. During the busy season Measurers are expected to be on duty early and late.

(3) All Measurement Fees shall be paid to the Measurement Fee Clerk, and no goods shall be measured without the production of the Custom House Pass bearing the endorsement of the said clerk to the effect that the fees have been paid.

(4) The certificates of measurement issued in conformity with Rule XII shall show—

(*a*) the date, hour and place of measurement;
(*b*) the name of the shipper;
(*c*) the name of the vessel;
(*d*) the port of destination;
(*e*) the number and description of packages;
(*f*) the marks;
(*g*) the measurement;
and in the case of goods shipped by boats;
(*h*) the registered number of the boat;
(*i*) the name of the tindal.

The certificates of measurements shall be issued by the Measurers and shall in every case be signed by the Measurer who measured the goods. One copy only of each certificate shall be issued, and such single copy shall be handed to the shipper.

(5) The whole of the packages forming a consignment of not more than thirty-two packages must be deposited on the Quay before measurement is taken.

(6) Consignments of more than thirty-two packages may be presented for measurement in lots of not less than thirty-two packages provided always that each lot, as soon as it is measured, is loaded

into boats or shipped and that no unmeasured lot is mixed with a measured lot. Provided also that a final lot of less than thirty-two packages, being the complement of a consignment of more than thirty-two packages, may be measured separately.

(7) Shippers failing to have each lot as soon as measured loaded into boats or shipped; or shippers mixing unmeasured goods with measured goods or permitting them to be mixed; or shippers retarding the work of the Department by failing to move with reasonable promptitude the bales required by the Measurer to be moved for the proper performance of his duties; or shippers attempting to elude these regulations, any such persons or their representatives may be required by the Measurer to deposit on the Quay the whole complement of their consignment before measurement is taken. In all cases when such requisition is made, the Measurer making it shall briefly report in writing to the Secretary the name of the shipper against whom the goods in respect of which, and the reason for which it has been made.

(8) Measurer withholding or recalling a certificate under Section XIII of the Rules and Regulations adopted on the 6th March 1901 shall likewise briefly report to the Secretary in writing.

(9) No goods shall be measured otherwise than on a Quay excepting under the special conditions contemplated under Rule XIV and Order 22.

(10) Each and every package in a lot of packages not of uniform dimensions shall be measured individually. This Rule shall not apply to lots of pressed bales from various presses if the shipper arrange such diverse bales according to their respective dimensions separately on the Quay.

(11) In regard to packages of uniform dimensions, the Measurer shall use his judgment as to the proportion of such goods he should measure; but such proportion shall in no case be less than five per centum of each lot. Care must be taken by the Measurers that they are not induced to measure packages that do not fairly represent the average.

(12) In no case shall a shipper's man or men be allowed to put the Callipers on a package. A peon of the Chamber holding the Callipers may, when standing exactly in front, pull them tight with his

hands, but not when standing on one side, nor shall he ever be allowed to pull the callipers towards his chest or side or to put his shoulder to them.

(13) In measurement for length, care must be taken that the legs of the callipers touch the ground, and that bales when being measured lie in the same position as when in the press. Measurement of bales for depth and breadth shall be taken on the ends, half the number of bales being measured on the marked end and half on the other end.

(14) Measurers when measuring pressed bales shall ascertain whether all are from one press or not, and under orders (10) and (11) of these orders shall further ascertain how many bales there are from each press and shall give measurement accordingly and show on the certificate the number of bales to which each measurement relates.

(15) In cases where the shipper shall hand to the Measurer a letter from the owner, agent or master of the vessel authorizing the Measurer to accept for measurement and calculation of average such packages as the said shipper may reserve for such measurement, the Measurer shall measure the packages so reserved and give certificate on the basis of their measurement, provided that such packages represent not less than five per centum of the entire consignment.

(16) The scale of measurement fees leviable under Rules V and XVII shall be as follows :—

(*a*)	On Cotton, Wool, Hemp, Aloe Fibre, Twist (white and coloured), Rags, and waste in pressed bales.	pies 3 per bale.
(*b*)	On Round Timber or Logs, each	annas 8.
(*c*)	On Gunny bales from Calcutta, Hides and Skins, Piece-goods, and all goods not included under (*a*) & (*b*) in packages of diverse dimensions...	anna 1 per package.
	Subject to a rebate of pies 9 per package on the Measurer's certifying that the lot measured consisted of not less than 32 packages all of uniform dimensions.	
(*d*)	On goods of any description measured on board a vessel	anna 1 per package.
(*e*)	When the work of the Department admits of such an arrangement, the exclusive services of a Measurer for a day may be secured on payment to the Secretary of a fee of Rs. 10.	

(*f*) The attendance of a Measurer on a Sunday or one of the Charter-Party Holidays when the Docks are closed may be secured on application to the Secretary, accompanied by the sum of Rs. 15, which shall be paid by him to the Measurer appointed by him to attend. The fee of Rs. 15 shall cover the services of one Measurer for one ship. If two Measurers are applied for two fees of Rs. 15 must be paid at time of application. If a Measurer is required to work on more than one steamer a separate fee of Rs. 15 must be paid in respect of each steamer.

(*g*) The attendance of a Measurer for night duty may be secured in the same manner as above.

(17) All disputes as to the applicability of Order 16 (*d*) under Rule XIV shall be referred to the Weather Working Days Committee of the Chamber and the decision of that Committee shall be final. With respect to Order 16 (*d*) a refund of pies 6 per package will be made on declaration of the said Committee, remitted on the invitation of the Claimant that the state of the weather during the thirty-six hours of grace allowed had been such as to justify the shipper's delay in bringing the goods alongside.

(18) Refund of Measurement Fees in full shall be made in respect of consignment or portion of a consignment shut out after measurement.

(19) In respect of Round Timber and Logs, the measurement to be certified, in accordance with Order 4 (*g*), shall be as follows:—

Length in feet and inches: As found with tape.

Breadth: The mean of two measurements taken with calliper at thickest and thinnest portions.

Depth: Ditto ditto ditto.

The certificate shall also show under Order 4 (*a*) not only the time at which the work of measurement was commenced, but the time at which it was completed. On application to the Secretary supported by evidence of time as here provided, Refund will be made of the difference between the fee as prescribed under Order (16) (*b*), and a charge of Rupees Two for every hour or part of an hour actually occupied in measurement.

(20) Refund of Measurement Fees shall not be made for any sum less than one Rupee.

(21) All claims for Refund of Measurement Fees shall be made to the Secretary of the Chamber of Commerce, who shall allow or disallow such claims in conformity with these Orders, but no claim for Refund of Measurement Fees shall be allowed unless presented within one month from the date of the sailing of the vessel concerned.

(22) Each Measurer shall keep a Dispute Book and it shall be competent for any shipper or the owner, agent or master of a vessel who disputes the correctness of a measurement given in respect of goods being shipped by him to call for the said Dispute Book, which the Measurer shall produce at once, and to enter therein a claim to have the goods in question or any portion of them remeasured. And on the said shippers or the owner, agent or master of a vessel depositing with the Measurer the sum of annas 2 for each package to be remeasured, the Measurer shall at once remeasure such package or packages in such a manner that the shipper or the owner, agent or master of a vessel can see whether the measurement is correctly taken, and shall give to the shipper or the owner, agent or master of a vessel a certificate of the measurement so found and write thereon the words "Protested Certificate. Fee paid Rs....." and the sum so paid. The Measurer shall immediately thereafter forward to the Secretary a statement of the case together with the amount of the Fee received.

Provided that on any of the stations where more than one Measurer is employed, the Measurer whose measurements are disputed shall, immediately after receiving the protest and fee, call another Measurer who shall make the remeasurement in the manner above laid down, shall issue the "Protested Certificate" and forward the necessary statement to the Secretary.

(23) Should a shipper demand remeasurement under Order 22 and should, such remeasurement, in the opinion of the Secretary show the original measurement not to have been substantially correct, the extra fee of annas 2 per package shall be refunded to the shipper on demand and the case reported to the Committee.

(24) Every Measurer shall receive a book of temporary measurement slips together with indelible pencil and carbon paper for making such slips in triplicate. The Measurer will retain the first copy

and from it write up his certificates; the second copy he will hand to the shippers at the time of measurement, and the third to the ship agent's representative on demand.

Provided that when goods are shipped in boats for delivery alongside, the said third copy, belonging to the ship's agent, shall be handed to the boatman from whom it should be obtained by the ship's officers.

(25) One Measurer shall attend in each chowki at 10-30 a.m. for issue of the certificates relating to measurements made on the previous day. Provided that some discretion as to the exact hour of attendance for the purpose stated may be exercised by Measurers on stations were the state of the tide greatly affects the work. Certificates not claimed on the day succeeding measurement shall be preserved for one week and shall then be destroyed by the Measurer personally. Thereafter a certificate can be obtained only on application to the Secretary with the customary fee of Re. 1 for a duplicate certificate.

GENERAL RATES OF COMMISSION.

Table of General Rates of Commission chargeable in Bombay, as revised by the Committee of the Chamber of Commerce, and adopted at the General Meeting held on the 20th June 1889.

IMPORT, EXPORT AND GENERAL BUSINESS.

		Per cent.
1.	On effecting insurance on amount insured	⅛
2.	On settling insurance losses, whether partial or total, also on procuring return of premium, exclusive of commission on receipt of cash	1
3.	On the sale or purchase of goods of all denominations (except as under)	2½
4.	On purchase of all kinds with the proceeds of goods sold, and on which a commission of 2½ per cent. has been previously charged...	1
5.	On the sale or purchase of ships, of opium and of diamonds, pearls, and jewellery of all descriptions	1
6.	On the sale or purchase of treasure or bullion	1/16
7.	On the sale or purchase of cattle	5
8.	On goods consigned which are disposed of by auction, or sent to a shop, on net proceeds	2½
9.	On goods consigned and afterwards withdrawn, invoice cost ...	1
10.	On guaranteeing the responsibility of persons to whom goods are sold on the amount of sale	1
11.	On attending the delivery of contract goods to the Government or individuals...	1
12.	On collecting house-rent	1
13.	On sale or purchase of private Bills of Exchange	1/16
14.	On effecting remittances by Bills of Exchange	1/16
15.	On exchanging Government Securities of all descriptions, or investing money therein, and on transferring Government Paper from one constituent to another	¼
16.	On surrendering or depositing in the Treasury Government Securities of all descriptions	¼
17.	On recovering of bonds, or of bills for absentees overdue at the time of their being placed in the position of the Agent.	1
18.	On debts when a process at law or by arbitration is necessary...	2½
19.	On debts when recovered without process of law or arbitration.	2½
20.	On managing the affairs of the estate for an executor or administrator	5
21.	On recovering funds from a bankrupt estate	2½
22.	On guaranteeing bills, bonds or debts in general, by endorsement or otherwise	

		Per cent.
23.	On bills of exchange returned, noted or protested	¼
24.	On granting and cashing letters of credit	½
25.	On depositing Government Paper as security for constituents ...	½
26.	On deposits for short periods 2 or 3 months on amounts of not less than Rs. 25,000...	$\frac{1}{6}$

NATIVE CONSIGNMENTS.

27. The recognized rate of commission in England on the sale of consignments from Bombay shall be 2½ per cent., exclusive of brokerage and guarantee, and the same is added to the Scale of Commissions sanctioned by the Chamber.

SHIPPING BUSINESS.

28 On procuring freight 2½

"When the freight is payable in sterling, the Commission shall be calculated on the sterling amount at the following rates for Bank Bills, *viz.*, at the rate for 6 months' sight Bank Bills when the freight is by sailing ships, and at the rate for 3 months' sight Bank Bills when by steamers."

Brokerage, when actually incurred, shall be considered a legitimate charge in ship's accounts.

29.	On collecting freight	2½
30.	On tendering a vessel (if accepted) for the conveyance of troops; on the amount of the charter party	2½
31.	On shipping goods of every description on which no commission for the purchase has been charged	1
32.	On shipping treasure, bullion, and jewellery	⅛
33.	On ship's disbursements when not in funds	1
34.	On account of passage-money, whether the same passes through the Agent's hands or not	5
35.	For executing orders to Charter or engage Tonnage in Bombay or at outports	2½
36.	On realizing Bottomry Bonds or negotiating any loan on *respondentia*	1
37.	On landing and re-shipping goods from any vessel in distress, stranded or wrecked, or on landing or selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned,—on the declared value of all such goods as may be re-shipped, and on net proceeds of all such goods as may be publicly sold	1
	If Opium, Indigo, Raw Silk or Silk Goods	½
	If Treasure, Precious Stones, or Jewellery	¼
38.	On moneys expended, *i.e.*, on all disbursements made in efforts to save Ship or Cargo	2½

Not applicable to Rates of Commission generally.—When the amount on which commission is payable is stated in rupees, the commission shall be calculated in that currency; and when in sterling at the rate provided for under Rule 28 of the General Rates of Commission which fixes the rate on "procuring freight."

SHIP FREIGHT INWARDS TO BOMBAY.
PAYABLE IN BOMBAY.

THE Resolutions passed at the Special General Meeting of the Chamber on the 22nd March 1871, regulating the payment in Bombay of Freight Inward to Bombay, were, at the General Meeting on the 9th August 1876, in consequence of the altered condition of Exchange, cancelled as on the 1st January 1877, from which date payment will be regulated in conformity with the following Resolution :—

> " That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London, payable on demand ; and that the rate ruling at the close of a mail shall be the rate applicable in such purpose during the subsequent week."

SHIP FREIGHT OUTWARDS FROM BOMBAY.
PAYABLE IN BOMBAY.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 21st February 1912 :—" That the Resolution passed by the Chamber on 25th January 1888, regarding ship freight outwards from Bombay, payable in Bombay, be altered as follows :—That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian currency at the rate for Bank Bills on London payable on demand ; and that the rate ruling at the close of a mail shall be the rate applicable for Bills of Lading presented during the subsequent week ; on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight."

ANTE-DATING BILLS OF LADING.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

" That, having considered the question of ante-dating bills of lading either on dock receipts or for goods alongside, the Chamber is of opinion that such a proceeding is open to most serious objections and might involve grave responsibilities."

SHUT-OUT CARGO.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 30th January 1889 :—

"That the Resolution passed at the Special General Meeting of the Chamber on 22nd July 1881, respecting shut-out cargo, be amended as follows:—That in cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled the terms of his shipping order, shall have the right to demand a fresh shipping order in the first going vessel for the same port from the Agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the Agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim on the said Agent for any difference in freight or other expense to which he may have been put."

DETENTION OF CARGO BOATS ALONGSIDE VESSELS.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881:—

"That, while recognizing the grievance which exists, the Chamber is unable to recommend a remedy that would be mutually satisfactory to those interested."

DELIVERY OF GOODS ON SUNDAYS AND OTHER HOLIDAYS

RESOLUTION passed at the Annual General Meeting of the Chamber on 11th March 1903:—

"That produce falling due for delivery on a Sunday or on a Charter Party and Shipping Holiday must be delivered on the day previous to the Sunday or the Charter Party and Shipping Holiday as the case may be."

POCKETS OF CARGO.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 17th February 1909 :—

"It is the opinion of the Chamber of Commerce that pockets of cargo of any kind ought not to be of greater dimensions than 20″×28″ and ought not to contain more than 56 lbs."

TONNAGE SCALE AT BOMBAY.

OLD SCALE.

STEAMERS.

AT the Annual General Meeting of the Members of the Bombay Chamber of Commerce, held on Tuesday, 8th October 1872, it was proposed by G. A. Kittredge, Esq., of Messrs. Stearns, Hobart & Co., seconded by Thomas Wilson, Esq., of Messrs. Antrobus & Co. and carried unanimously:—"That the subjoined Scale and the accompanying Rules be taken to regulate the steamer trade from Bombay and the Malabar Coast to the United Kingdom and the Continental Ports in Europe, in the absence of special agreement to the contrary":—

1. That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet and 16 cwt. deadweight to the ton.
2. That Hides and Skins, whether in bales or bundles, be taken by measurement and not by weight.
3. That Oil be taken on the outside measurement of the cask.
4. That when Freight is payable on weight, the same is to be on the net weight delivered.
5. That these Rules and the subjoined Scale come into force for steamers from this date—Tuesday, 8th October 1872.

SHIPS.

AT a General Meeting of Merchants held in the offices of the Chamber of Commerce, Bombay, on the 6th of June 1856, convened by Circular under the direction of the Committee of the Chambers,

William Forsyth Hunter, Esq., Chairman of the Chamber, in the chair, it was proposed by Henry Scott, Esq., of Messrs. Finlay, Scott & Co., seconded by John Campbell, Esq., of Messrs. Campbell, Mitchell & Co., and unanimously carried:—"That from and after the 1st of January 1857, the following amended Scale be taken to regulate her Trade from Bombay and the Malabar Coast to the United Kingdom, in the absence of special agreement to the contrary."

Proposed by James Fleming, Esq., of Messrs. W. Nicol & Co., and seconded by William Trevor Roper, Esq., of Messrs. Lawrence & Co., and carried unanimously:—"That the freight on Oil be paid on the full gauge of the cask, ascertained at the port of discharge."

Proposed by Thomas Stock Cowie, Esq., of Messrs. Remington & Co., and seconded by John Parsons, Esq., of Messrs. Cardwell, Parsons & Co., and carried unanimously:—"That when freight is payable on weight, the same is to be on the net weight delivered."

(Sd.) W. F. HUNTER, *Chairman.*

AT the General Meeting of the Bombay Chamber of Commerce, held on 22nd July 1881, the following Resolutions were passed:—

I. That the subject of the revision of the Tonnage Scale be laid before the next General Meeting, so that any member desiring the re-measurement of any particular article of export may have an opportunity of bringing forward his proposal by Resolution.

II. That the General Committee be authorized to add new articles to the Tonnage Scale after testing them, notice being given to members by circular, and to the public by advertisement, of the time and place of such testing, and that such additions, before being formally entered in the Tonnage Scale, shall be sanctioned at a General Meeting of the Chamber.

III. That in any revision of the Tonnage Scale, which might be decided on by the Chamber, or any addition thereto, the present basis for ship and steamer tonnage shall be adhered to.

NEW SCALE.

AT a General Meeting of the Bombay Chamber of Commerce, held on 20th of July 1883, the following Resolution was passed :—

> That Rule I prefixed to the Tonnage Scale be cancelled, and the following rule be substituted :—That the Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts. deadweight.

The Tonnage Scale of the Bombay Chamber of Commerce up to 1901 consisted of three columns, namely, in the first column "Steamers, old scale," as established under the rules adopted at the General Meeting held on 8th October 1872, and under Rules II and III adopted at the General Meeting held on the 22nd July 1881 : and in the second column, "Steamers, new scale," as established under the rules adopted at the General Meeting held on 20th July 1883, together with the Rules II and III of 1881 aforesaid : and in the third column, "ships," as adopted at the General Meeting held on the 6th June 1856. Under the aforesaid Rules II and III of 1881, various alterations of and additions to the tonnage scale had been made from time to time, but the entering of such alterations and additions on the New Scale was not accompanied by removal of the original entry on the old scale. It was, therefore, resolved at the Annual General Meeting held on 12th March 1902, "that the following rates of tonnage hitherto shown upon the old scale, and which are hereby declared obsolete and void, be entirely deleted from the Tonnage Scale :—Bajree in bags, 16 cwts. ; Coffee in bags or Frazils, 12 cwts.; Copra in robbins, 8 cwts.; Gram in bags, 15 cwts.; Jowari in bags, 16 cwts.; Lang in bags, 16 cwts.; Mowra flowers, 16 cwts.; Mussur in bags, 16 cwts.; Teel or Gingelly seed, 14 cwts. ; Rape seed, 14 cwts.; Mustard seed, 14 cwts. ; Rice in bags, 16 cwts.; Saltpetre, 16 cwts.; Wheat, 16 cwts."

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton	To the Ton
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 cwt.
Annotto, in cases	40 feet.	50 feet.
Apparel	40 feet.	50 feet.
Arrowroot, in cases	40 feet.	50 feet.
Assafœtida, in cases	40 feet.	50 feet.
Bajree, in bags	18 cwt.	20 cwt.
Barilla	16 cwt.	20 cwt.
Barley, in bags	15 cwt.	.....
† Bran, in bags (pressed)	10 cwt.	.....
Do. do. (unpressed)	9 cwt.	.....
Bees' Wax, in cases	40 feet.	50 feet.
Betelnut, in bags...	13 cwt.	16 cwt.
Blackwood, in straight square logs	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.
Bone-meal and bone-dust	20 cwt.	20 cwt.
Bone-meal, in bags (in accordance with the average quality of which a standard is preserved by the Chamber)	20 cwt.	.....
*Bones, crushed, in bags (as per Standard A preserved by the Chamber) ...	11 cwt.	.....
*Do. B do. do. ...	14 cwt.	.....
*Do. C do. do. ...	17 cwt.	.....

† *Note.*—Pressed Bran to be understood as not less than 5 maunds (of 28 lbs.) in a bag of 45½×25 inches.

*At the Annual General Meeting held on 6th March 1901, the following resolution was adopted :—That the following footnote to the item Crushed Bones in the Chamber's Tonnage Scale be added :—These standards are for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber which may fix any scale as per standards intermediate or otherwise, and that this alteration be given effect to in the supplements now being printed for publication with the report for the past year. A survey fee of Rs. 30 shall be paid on submission of the case.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Bones, loose	.....	.....
Books	40 feet.	50 feet.
Borax, in cases	40 feet.	50 feet
Do. in bags	16 cwt.	20 cwt
Buffalo horns, in bundles	6 cwt.	8 cwt
Bullion	per cent.	per cent.
Camphor, in cases...	40 feet.	50 feet
Canes, Rattans, in bundles	13 cwt.	16 cwt
Cardamoms, in bundles	40 feet.	50 feet.
Cassia Lignea, Fistula, and Buds	40 feet.	50 feet.
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet.	50 feet.
Cigars	40 feet.	50 feet
Cinnamon, in bales	...	6 cwt
Do. in cases	40 feet.	50 feet
Cloves, in cases	40 feet.	50 feet.
Do. in bags or frazils	8 cwt.	10 cwt.
Coals	...	20 cwt.
Cocoa, in bags	10 cwt.	12 cwt.
Coculus Indicus, in bags	13 cwt.	16 cwt
Coffee, in cases	40 feet.	50 feet.
Do. in bags or frazils	14 cwt.	16 cwt
Coir, in bales	40 feet.	50 feet.
Do. in bundles or loose	5 cwt.	6 cwt.
Do. Rope, in coils	40 feet.	8 cwt.
Colocynth, in cases	40 feet.	50 feet.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins...	8 cwt.	12 cwt.
Do. in bags	...	12 cwt.
Cut Copra, in bags	10 cwt.	.....
Coral, Rough (not specimen), in bags... ...	16 cwt.	20 cwt.
*Cotton Seed	13 cwt.	.....
Cotton, in bales	40 feet.	50 feet.
Cowries, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 cwt.	12 cwt.
Cummin Seed, in cases	40 feet.	50 feet.
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt.
† Cylindrical Packages, Rolls, &c.	40 feet.	40 feet.
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 cwt.	16 cwt.
Dhall, crushed, in bags	17 cwt.	.....
Dragons' Blood, in cases	40 feet.	50 feet.
Ebony, square and straight	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet.	50 feet.
Do. in bundles	14 cwt.	18 cwt.
Do. loose	16 cwt.	20 cwt.

* The following Resolution was adopted at the Annual General Meeting on 6th March 1901:—That Cotton Seed, cleaned, be for the present omitted from the Chamber's Tonnage Scale, and that this alteration be given effect to in the supplement now being printed for publication with the report for the past year.

† On and after 1st April 1902, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, namely, that the square of the diameter be multiplied into the length and one-fifth deducted from the product (Resolution adopted at Annual General Meeting of the Chamber held on 12th March 1902).

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Fennel Seed	10 cwt.	...
Fenugreek or Methey Seed	17 cwt.	...
Flour, in bags	18 cwt.	...
Do. middlings, or sharps, in bags	12 cwt	...
Furniture	40 feet.	50 feet.
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 cwt.	16 cwt.
Do. in cases	40 feet.	50 feet.
Ginger, dry, in cases	40 feet.	50 feet.
Do. in bags	10 cwt.	12 cwt.
Gram, in bags	17 cwt.	20 cwt.
Groundnuts, shelled	13 cwt.	16 cwt.
Do. unshelled	6 cwt.	8 cwt.
Gums, of all kinds, in cases	40 feet.	50 feet.
Gum Olibanum, in bags...	13 cwt.	16 cwt.
Do. (Persian), in double bags...	17 cwt.	...
Do. (Arabic) „ „		
Hurtall, in cases	40 feet.	50 feet.
Hemp, in screwed bales	40 feet.	50 feet.
Do. loose or in bundles	5 cwt.	7 cwt.
Hides & Skins, in screwed bales	40 feet.	50 feet.
Do. loose and in small bundles	40 feet.	12 cwt.
Horns, Buffalo and Cow, loose	13 cwt.	16 cwt.
Do. Deer, loose	6 cwt.	8 cwt.
Horn Tips, of any kind	13 cwt.	16 cwt.
Indigo, in cases	40 feet.	50 feet.
Iron, old	20 cwt.	20 cwt
Iron Rails	20 cwt.	20 cwt
Jackwood	40 feet.	50 feet.
Jowaree, in bags	18 cwt.	20 cwt.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Lac Dye, in shells or cases	40 feet.	50 feet.
Lang, in bags	18 cwt.	20 cwt.
Do. crushed, in bags	17 cwt.	...
Linseed, in bags	16 cwt.	18 cwt.
Mace, in cases	40 feet.	50 feet.
Maize, in bags	16 cwt.	...
Mother-o'-Pearl, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Mowra Flowers	18 cwt.	20 cwt.
Do. Seed, in bags	13 cwt.	16 cwt.
Munjeet or Madder Root, in cases or bales ...	40 feet.	50 feet.
Do. in bundles or bags	8 cwt.	12 cwt.
Musk, in cases	40 feet.	50 feet.
Mussor, in bags	20 cwt.	20 cwt.
Myrabollams, in bags	13 cwt.	16 cwt.
*Myrabollams, crushed, in bags	11 cwt.	...
Myrabollam Powder	15 cwt.	...
Niger Seed	14 cwt.	17 cwt.
Nutmegs, in cases	40 feet.	50 feet.
Nux Vomica, in cases	40 feet.	50 feet.
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in casks	40 feet.	210 Im. gals.
Do. Cocoanut	11 cwt.	...
Oil Cake (machine pressed flat) except Cocoanut	17 cwt.	...
Do. do. Cocoanut (machine pressed flat) of all shapes	15 cwt.	...
Do. do. in pieces (machine pressed) ...	12 cwt.	...
Do. do. of all kinds (hand or bullock pressed)	12 cwt.	...
Do. do. Powder...	16 cwt.	...

** At the Annual General Meeting held on 3rd March 1909, it was resolved that the footnote to the item Crushed Myrabollams in the Chamber's Tonnage Scale be amended to read as follows :—*

This standard is for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber, which may fix any scale based on the standard. A Survey fee of Rs. 30 shall be paid on submission of the case.

ARTICLES.	STEAMERS.	SHIPS.
Oil Seeds—	To the Ton.	To the Ton.
Castor Seed, known as Bold Cawnpore description and mixtures containing more than 2 per cent. of such	10 cwt.	17 cwt.
Castor Seed, other sorts, not containing more than 2 per cent. of the Bold Cawnpore description	13 cwt.	17 cwt.
Teel or Gingelly Seed	15 cwt.	...
Rape Seed	16 cwt.	...
Mustard Seed	16 cwt.	...
Opium	per chest.	per chest.
Paddy, in bags	13 cwt.	16 cwt.
Pepper, in bags	13 cwt.	16 cwt.
Pimento	12 cwt.	14 cwt.
Plumbago, in bags	16 cwt.	20 cwt.
Pollards, in bags	10 cwt.	...
Poppy Seed, in bags (1½ cwt.)	14 cwt.	17 cwt.
Do. double bags (1½ cwt.)	13 cwt.	16 cwt.
Do. single bags (1½ cwt.)	14 cwt.	17 cwt.
Do. double bags (1½ cwt.)	14 cwt.	17 cwt.
Rattans, in bundles	13 cwt.	16 cwt.
Do. Ground	13 cwt.	16 cwt.
Red Wood...	13 cwt.	16 cwt.
Rhubarb, in cases	40 feet.	50 feet.
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases	40 feet.	50 feet.
Do. in screwed bales	40 feet.	50 feet.
Do. in bags	8 cwt.	10 cwt.
Safflower Seed (Kurdai Seed or Kasumba), in bags	13 cwt.	...
Sago, in cases	40 feet.	50 feet.
Sal Ammoniac, in cases	40 feet.	50 feet.
Do. in bags	15 cwt.	18 cwt.

ARTICLES.	STEAMERS.	SHIPS.
Salt	To the Ton. 28 Indian maunds of 82⅔ lbs.	To the Ton. 28 Indian maunds of 82⅔ lbs.
Saltpetre	20 cwt.	20 cwt.
Sandalwood and Sapanwood	9 cwt.	16 cwt.
Sandalwood roots and chips	7 cwt.	.....
Sealing Wax, in cases	40 feet.	50 feet.
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet.	50 feet.
Shells, Rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 cwt.	10 cwt.
Do. in cases	40 feet.	50 feet.
Soap, in cases	40 feet.	50 feet.
Sugar, in double bags	19 cwt.	20 cwt.
Talc	16 cwt.	20 cwt.
Tallow	40 feet.	50 feet.
Tamarinds	15 cwt.	18 cwt.
Tea, in chests	40 feet.	50 feet.
Timber, Teak; Square Planks and Poon	40 feet.	50 feet.
Do. Round, one-fifth off	...	...
Tobacco, in bales	40 feet.	50 feet.
Tortoise Shells, in chests	40 feet.	50 feet.
Turmeric, in bags	11 cwt.	13 cwt.
Tutenague	16 cwt.	20 cwt.
Unrated Wood	11 cwt.	14 cwt.
Weed Seed (in bags)	10 cwt.	...
Whanghees (*vide* Canes)	13 cwt.	16 cwt.
Wheat	18 cwt.	20 cwt.
Wines and Spirits, in casks	40 feet.	50 feet.
Do. in cases	40 feet.	50 feet.
Wool, in screwed bales	40 feet.	50 feet.
Zedoary	16 cwt.	20 cwt.

*** The Standard Ton at Bombay for Measurement Goods shall be taken at 50 cubic feet for ships.

Bombay Port Trust Docks.

Scale of Rates to be charged on goods Imported or Exported at the Bombay Port Trust Docks other than goods Imported or Exported by Coasting Steamers plying between Bombay and Ports on the West Coast of India or which there are separate rates.

SECTION I.

Wharfage Charges.

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
1	ANIMALS, ETC., LIVING.		
A	Animals for Public Gardens in India	Free	
B	Birds, large, not otherwise enumerated ..	Each	0 4 0
C	„ small „ „ ..	Cage	0 2 0
D	Calves, foals, deer and pigs	Each	0 10 0
E	Camels, horses and mules	„	2 0 0
F	Cows, buffaloes and bullocks	„	1 0 0
G	Dogs and monkeys	„	0 3 0
H	Donkeys	„	1 2 0
I	Elephants	„	6 0 0
J	Fowls and ducks	Dozen	0 3 0
K	Goats and sheep	Each	0 5 0
L	Pigeons, quails and partridges	Dozen	0 2 0
M	Small birds or animals, such as cats, monkeys, etc., in charge of owner	Free	
N	Snakes and reptiles	Each	0 2 0
O	Tigers, bears, crocodiles and other wild animals	„	5 0 0
P	Tigers and other wild animals, cubs of ..	„	1 0 0
Q	Turkeys and geese	„	0 0 6
2	APPAREL.		
A	Clothing, old or new, haberdashery, hosiery, millinery, boots, shoes, caps, hats and hatters' ware and feathers	*Ad valorem* Import	¼%
		Package, Export	0 6 0
B	Gold and silvercloth, braid, thread, lametta, real and imitation.	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export Package.	1 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	APPAREL—*contd.*		
C	Baggage, passengers', *bona fide*, within the meaning of the Rules issued by the Customs Department, unmanifested and for which Dock labour is not supplied	Free	
D	Baggage, passengers', not regarded as *bona fide*, within the meaning of the Rules issued by the Customs Department	Package Cartload	0 2 0 0 8 0
E	Baggage of sailors, members of the Water Police and Preventive Officers when proceeding on or returning from duty through the Docks ..	Free	
3	ARMS AND AMMUNITION.		
A	Guns, small arms, sporting guns, rifles, pistols, revolvers, etc., when imported or exported singly as part of personal equipment or baggage	Free	
B	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported or exported in cases or packages ..	Package	0 8 0
C	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported singly	Each	0 2 0
D	Lead shot	Ton	2 4 0
E	Parts of rifles, etc., safety cartridges (loaded), cartridge cases (empty), percussion caps and materials and implements for loading cartridges and accessories	Package	0 8 0
4	BONES, CRUSHED AND UNCRUSHED, MEAL AND DUST AND BONE SINEWS	Ton	1 4 0
5	BOOKS, BOOK COVERS, MANUSCRIPTS, RULED AND PRINTED MATTER, INCLUDING MAPS AND CHARTS	Package	0 8 0
6	BRUSHES AND BROOMS AND MATERIAL FOR MANUFACTURE OF.		
A	Bristles and fibre for brushes and brooms ..	Case	0 8 0
B	Brushes and brooms, etc., in cases	,,	0 8 0
C	,, ,, loose	100	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
7	BUILDING AND ENGINEERING MATERIALS NOT MADE OF METAL.		
A	Asphalt	Ton	1 12 0
B	Bricks of all kinds, not otherwise enumerated	„	1 12 0
C	Building stone, roofing felt, roofing slates and materials not enumerated	„	2 4 0
D	Cement, lime, lime-stones	„	1 2 0
E	Clay, fire	„	2 0 0
F	Earthenware hoppers or pans for water-closets	Cask	1 0 0
		Crate	0 14 0
		Case	0 10 0
		Loose Each	0 2 0
G	Earthenware pipes and connections	Ton	1 12 0
H	Tiles, foreign or country	„	2 4 0
I	Wooden doors and window frames	Package	0 6 0
8	CANDLES OF ALL KINDS	Cwt.	0 4 0
9	CARPETS, OIL CLOTH AND FLOOR COVERINGS.		
A	Carpets, woollen	Package	0 12 0
B	„ other than woollen	„	0 8 0
C	Oil cloth and floor cloth	Ton	2 0 0
10	CARRIAGES, CARTS, MOTOR CARS AND BICYCLES OF ALL KINDS.		
A	Carriages, four-wheeled	Each	10 0 0
B	„ two-wheeled	„	8 0 0
C	Wheels and parts of carriages and carts unpacked	„	0 4 0
D	„ „ „ „ packed	Package	0 12 0
E	Carts, four-wheeled	Each	4 0 0
F	„ two-wheeled	„	3 0 0
G	„ country	„	1 0 0
H	Bicycles, tricycles, etc., unpacked	„	0 8 0
I	„ „ packed	Package	1 0 0
J	Motor cars	Items 43 B& 30	
K	„ cycles, packed	Package	4 0 0
L	„ „ unpacked	Each	1 0 0
M	Wheel barrows	„	0 2 0
11	CHEMICALS AND CHEMICAL PRODUCTS.		
A	Acids of all kinds	Case	0 8 0
B	„ „	½ Case	0 6 0
C	„ „ in drums	Drum	0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	CHEMICALS AND CHEMICAL PRODUCTS – *contd.*		
D	Carbide of Calcium	Cwt.	0 2 0
E	Chemicals and chemical products, not otherwise enumerated	Ton	2 0 0
F	Chemicals and chemical products when weight cannot be ascertained	Case	0 8 0
G	Cylinders of carbonic acid gas, etc.	Each	0 2 0
H	„ „ ammonia	„	0 8 0
I	Disinfectants, dry..	Ton	1 8 0
J	„ liquid	5 gallons or part thereof.	0 2 0
K	Ether	Package	0 8 0
12	CLOCKS, WATCHES AND OTHER TIME-PIECES.		
A	Clocks and time-pieces	Case	0 8 0
B	Clocks, large, for towers, and accessories for clocks, etc.	„	0 12 0
C	Watches, gold and silver	*Ad valorem* Import	½% minimum charge of Rs. 10-8 per package.
		Export	
		Package	1 8 0
D	„ other	Case	0 12 0
13	COAL, COKE AND PATENT FUEL.		
A	Coal, coke, charcoal, patent fuel, cinders, ashes and mint dust, in bulk (without Port Trust labour)	Ton	0 8 0
B	Coal, coke and charcoal, in bags	„	0 10 0
14	COIR AND OTHER FIBRES, CORDAGE, ROPE AND TWINE.		
A	Coir carpets in rolls	Package	0 8 0
B	„ mats (door mats)	„	0 6 0
C	Cordage and rope of all kinds	Ton	2 0 0
D	Hemp, rhea, coir and aloe fibres, loose, in bundles	„	2 0 0
E	Hemp, rhea, coir and aloe fibres, pressed ..	Bale	0 4 0
F	Twine	Ton	2 0 0
15	CORAL, REAL OR IMITATION	Package	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
16	CORK.		
A	Corks	Package	0 6 0
B	Corkwood sheets	„	0 8 0
17	COTTON AND ARTICLES MADE OF COTTON.		
A	Cotton piece-goods upto 40 c. ft. each	Package	0 6 0
B	„ „ over 40 c. ft.	„	0 12 0
C	Cotton, raw, Indian, pressed bales (3½ cwts. plus tare) or docras of 3 cwts. or under	Bale or docra	0 4 0
D	Cotton, raw, American, or other pressed bales of 4 cwts. or over	Bale	0 6 0
E	Cotton, raw, Egyptian, or other pressed bales of 6 cwts. or over and unpressed bales or docras of over 3 cwts.	Bale or docra	0 6 0
F	Thread, sewing	Package	0 6 0
G	Twist and yarn	„	0 4 0
H	Waste, cotton, twist.	Bale	0 4 0
18	DRUGS AND MEDICINES.		
A	Drugs, country or foreign, in bulk, bags or bundles	Ton	2 0 0
B	„ „ „ „ packed	Package	0 8 0
19	DYEING AND TANNING MATERIALS.		
A	Dyes, country, in bulk, bags or bundles, not otherwise enumerated	Ton	2 0 0
B	Dyes, country, in cases	Case	0 8 0
C	„ foreign	Cwt.	0 4 0
D	Gallnuts, myrabollams	Ton	1 0 0
20	EARTH AND CLAY, INCLUDING SAND AND BALLAST.		
A	Ballast and kentledge (without Port Trust labour)	Ton	0 4 0
B	„ „ „ by lighters to and from Port Trust Bunders	Free	
C	Chalk, talc, pipe clay, mica and gypsum	Ton	2 0 0
D	China clay	„	2 0 0
E	Earth and ochre of sorts	„	1 0 0
F	Plaster of Paris	Package	0 8 0
G	Whiting	Ton	2 0 0
H	„ imported loose as broken stowage	„	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
21	EARTHENWARE, CHINA, PORCELAIN, AND GLASS, EXCEPT BUILDING AND ENGINEERING MATERIAL.		
A	Bowls, cups, chillims, country	100	0 2 0
B	Carboys, empty, and coojas	Each	0 0 3
C	Chinaware in rolls	Dozen	0 4 0
D	Empty bottles	Package	0 8 0
E	„ „ unpacked	Dozen	0 0 6
F	Glass bangles, beads, tubs, &c.	Package	0 8 0
G	Glass, China, and earthenware, broken	„	0 6 0
H	„ window	„	0 3 0
I	„ plate and sheet	„	0 8 0
J	Glass and earthenware, porcelain, chinaware, japanware and lampware	Cask Crate Case, &c.	1 0 0 0 12 0 0 8 0
K	Pots and jars, unpacked	Each	0 1 0
L	Retorts, loose	Ton	2 4 0
22	FIREWORKS OF ALL KINDS.		
A	Dewasalis and joss sticks	Package	0 2 0
B	Fireworks of all kinds	„	0 8 0
23	FLAX AND ARTICLES MADE OF FLAX.		
A	Canvas including canvas bags in bales	Package	0 8 0
B	Flax and linen piece-goods	„	0 6 0
C	Hose	„	0 12 0
D	Tarpaulins, new	„	0 12 0
E	„ old	„	0 6 0
24	FRUITS, HOPS, VEGETABLES AND EDIBLE NUTS.		
A	Cocoanuts	1,000	0 8 0
B	Copra	Ton	1 0 0
C	Dates in bags or bundles	„	1 8 0
D	Fruits, dried, and edible nuts of all kinds, not otherwise enumerated, in bags or bundles ..	„	2 0 0
E	Fruits, fresh and dried, and edible nuts of all kinds, not otherwise enumerated, in barrels, crates, cases or baskets	Package	0 3 0
F	Fruits, fresh, in bulk	Cartload	0 12 0
G	Groundnuts	Ton	1 0 0
H	Hops	Package	0 8 0
I	Vegetables, fresh, including potatoes, onions, garlic, etc.	Ton Cartload Coolieload	1 0 0 0 12 0 0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
25	FURNITURE AND CABINET-WARE.		
A	Chairs, unpacked	Each	0 1 0
B	Furniture, unpacked, other than chairs ..	„	0 4 0
C	„ in cases, crates or packages ..	Package	0 12 0
26	GRAIN, FLOUR AND PULSE.		
A	Flour, except corn flour and farinaceous preparations in tins	Ton	0 12 0
B	Grains and pulse other than rice	„	0 12 0
C	Rice	„	0 10 0
27	GRASS, HAY AND FODDER, OF ALL KINDS.		
A	Bran, chunee, husk and fodder, for animals ..	Ton	0 12 0
B	Hay, straw and kirbi, pressed	Bale	0 4 0
C	„ „ in bundles	Ton	2 0 0
28	GROCERIES, PROVISIONS AND OILMANSTORES.		
A	Beef and pork, in casks, barrels, etc.	Package	0 8 0
B	Coffee and cocoa in bags	Ton	1 8 0
C	Fish, dried, fishmaws, shark fins and samoodar fins	„	2 4 0
D	Ghee	„	2 0 0
E	Groceries, provisions, oilmanstores and articles under Item 28, in cases	Each	0 4 0
F	Groceries, provisions, oilmanstores and articles under Item 28, fresh, unpacked	Coolie-load.	0 2 0
G	Groceries, provisions, oilmanstores and articles under Item 28, for daily use of ships in Dock.	Free	
H	Indian condiments	Package	0 4 0
I	„ „	Cask	0 8 0
J	Oatmeal, sago, biscuits and arrowroot and others, unenumerated, in bags	Ton	1 8 0
K	Saffron	Case	1 0 0
29	GUM, GUM RESINS, INDIA-RUBBER AND LAC.		
A	Amber beads and ware	Case	1 0 0
B	Caoutchouc or India-rubber solution	„	0 8 0
C	Gum, gum resins of all kinds and lac	Ton	2 4 0
D	Hose, rubber-lined	Case	0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	GUM, GUM RESINS, INDIA-RUBBER AND LAC—*contd.*		
E	India-rubber in bags or bundles	Ton	2 4 0
F	„ and manufactures of, not otherwise enumerated	Case	0 8 0
G	Lac, manufactures of	„	0 8 0
H	Tyres, rubber	Package	1 0 0
I	Waterproof cloth	„	0 8 0
30	HEAVY LIFTS.		
A	Package over 1½ and not exceeding 3 tons ..	Ton	1 12 0
B	„ 3 „ „ 5 „ ..	„	2 0 0
C	„ 5 „ „ 8 „ ..	„	2 8 0
D	„ 8 „ „ 11 „ ..	„	4 0 0
E	„ 11 „ „ 15 „ ..	„	5 0 0
F	„ 15 „ „ 100 „ ..	„	7 8 0
	NOTE.—Charges on heavy lifts and all articles charged under Item 30 will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c. ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		
31	HIDES, SKINS, RAW OR CURED AND GUTS.		
A	Guts	Bale or Package	0 8 0
B	Hides and skins of all kinds including clippings	Ton	2 8 0
32	HORNS, TIPS AND PIECES OF HORN, HORNMEAL AND ARTICLES MADE OF HORN, NOT OTHERWISE ENUMERATED.		
A	Horns of all kinds in bulk, bags or bundles ..	Ton	1 8 0
B	Horns and articles made of horn, packed ..	Package	0 8 0
33	ICE.		
A	Ice	Ton	1 12 0
B	Small quantities for use of ships in Dock or Harbour	Free	

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
34	INSTRUMENTS, APPARATUS AND PARTS THEREOF, INCLUDING MUSICAL INSTRUMENTS.		
A	Electric fans and parts thereof	Under Items 30, 43B	
B	Electric lights and parts thereof	Package	0 12 0
C	Harmoniums, organs, pianofortes and pianolas, if under 20 c. ft.	,,	1 4 0
D	,, ,, ,, ,, ,, ,, ,, if 20 and under 30 ,,	,,	1 12 0
E	,, ,, ,, ,, ,, ,, ,, 30 ,, 40 ,,	,,	2 8 0
F	,, ,, ,, ,, ,, ,, ,, 40 ,, 50 ,,	,,	3 0 0
G	,, ,, ,, ,, ,, ,, ,, 50 ,, 60 ,,	,,	5 0 0
H	,, ,, ,, ,, ,, ,, ,, 60 ,, 70 ,,	,,	8 0 0
I	,, ,, ,, ,, ,, ,, ,, 70 ,, 80 ,,	,,	12 0 0
J	,, ,, ,, ,, ,, ,, ,, 80 c. ft. and over ..	,,	15 0 0
K	Instruments, drawing, mathematical, musical, nautical, optical, photographic, scientific, surgical, etc., and apparatus not otherwise enumerated	*Ad valorem* Import Package Export	½% 0 8 0
L	Instruments and electrical appliances, fittings and parts of, not otherwise enumerated ..	Package	0 12 0
M	Telegraph, telephone and electric cable and wire	Ton	2 4 0
35	IRONMONGERY, CUTLERY AND HARDWARE.		
A	Baths, iron, galvanized	Dozen	0 12 0
B	Bellows, smiths, unpacked	Each	0 4 0
C	Bricks, bath	Case	0 4 0
D	Buckets, iron or metal	Dozen	0 4 0
E	Drums, empty, small	Each	0 0 3
F	Hardware, ironmongery and agricultural implements, not otherwise enumerated	Ton	2 0 0
G	Lamps, lanterns, lampware, platedware, cutlery, tools and hardware, etc. (when no weight is given)	Cask Crate Package	1 0 0 0 12 0 0 8 0
H	Nails of sorts	Ton	1 12 0
I	Shovels, spades and pickaxes	Dozen	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
36	IVORY AND IVORYWARE.		
A	Ivory	Cwt.	0 4 0
B	Ivoryware	Package	1 0 0
37	JEWELLERY, PLATE, GOLD AND SILVER.		
A	Gold and silver leaf, real	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export	
		Package	1 8 0
B	„ „ „ imitation	Package	0 4 0
C	Jewellery, precious stones, gems and pearls ..	*Add valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export	
		Package	1 8 0
D	„ and pearls, imitation	Package	0 8 0
E	Plate, gold and silver	*Add valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export	
		Package	1 8 0
38	JUTE, RAW, AND ARTICLES MADE OF JUTE.		
A	Gunny bags, old	Package	0 4 0
B	„ pieces and bags and hessians gunny cloth	Bale	0 10 0
C	Jute canvas	Package	0 8 0
D	„ pressed	Bale	0 6 0
E	„ unpressed (slack bundles)	Ton	2 0 0
39	LACQUERS AND LACQUERWARE	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
40	LEATHER AND ARTICLES MADE OF LEATHER, NOT OTHERWISE ENUMERATED.		
A	Harness and saddlery	Package	0 8 0
B	Hose, leather	„	0 12 0
C	Leather, foreign or country	Ton	2 8 0
D	„ imitation	Package	0 8 0
E	Portmanteaus, bags and trunks	„	0 8 0
41	LEAVES, CANES AND MANUFACTURES OF.		
A	Bamboos	50 or part of 50	0 4 0
B	Baskets, cane	Dozen	0 2 0
C	Canes, malacca	„	0 4 0
D	„ rattans	Ton	2 4 0
E	Danthans (country tooth brushes)	„	2 4 0
F	Fans, tiffin baskets, reeds	Package	0 8 0
G	Kuskus for tatties	„	0 2 0
H	Leaves, betel, beedie and furrah	„	0 2 0
I	Mats, foreign	„	0 8 0
J	„ country	„	0 6 0
K	Matting	Package or rolls	0 8 0
42	LIQUORS, AND SPIRITS, INCLUDING METHYLATED SPIRITS.		
A	Ale, beer, porter and cider, in wood	Hogshead	0 8 0
B	„ „ in bottles	1 doz. quarts or 2 doz. pints.	0 2 0
C	Ale, beer, porter and cider	Kilderkin	0 4 0
D	„ „ „	Firkin	0 2 0
E	Spirits, including methylated spirits, liquors and wines, is wood	Imperial gallon	0 0 4
F	Spirits, including methylated spirits, liquors and wines, in bottles	1 doz. quarts or 2 doz. pints.	0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
43	MACHINERY AND PARTS OF MACHINERY.		
A	Belting, packing, asbestos and asbestos sheets .	Case, Crate or Package.	0 12 0
B	Machinery and parts of machinery not exceeding 1½ tons :—	Ton	1 8 0
	(1) Prime movers		
	(2) Electrical machinery of all kinds, not including instruments—		
	(*a*) Generators		
	(*b*) Motors		
	(*c*) Other kinds		
	(3) Machinery (not being prime movers or electrical machinery)—		
	(*a*) Aerated water machinery ..		
	(*b*) Agricultural ,, ...		
	(*c*) Boilers		
	(*d*) Metal working machinery ..		
	(*e*) Mining machinery		
	(*f*) Oil crushing and refining machinery		
	(*g*) Paper mill machinery		
	(*h*) Rice and flour mill machinery ..		
	(*i*) Refrigerating machinery		
	(*j*) Saw mill and wood working machinery		
	(*k*) Sugar, tea and textile machinery ..		
	(*l*) Printing machinery		
	(*m*) Other sorts of machinery ..		
C	Machinery (and parts of machinery) worked by manual or animal power	Under Item 35 F. G.	
D	Sewing and knitting machines and accessories .	Package	0 8 0
E	Typewriters, duplicators and accessories ..	,,	0 8 0
	NOTE (*a*)—All packages and single items over 1½ tons each will be charged as heavy lifts, under Item No. 30.		
	(*b*)—Charges on machinery and other items charged as machinery will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c.ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
44	MANURES OF ALL KINDS, NOT OTHERWISE ENUMERATED..	Ton	1 4 0
45	MATCHES OF ALL KINDS	Package	1 0 0
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY.		
A	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured and unmanufactured and old, not otherwise enumerated.	Ton	2 0 0
B	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured when no weight is given	Cask Crate Package	1 0 0 0 12 0 0 8 0
C	Iron and steel, bar, rod, hoop, scrap, sheets, plates, bands, old iron and steel, angle iron T—iron, girders, castings and cast-iron pipes under 1½ tons, pig iron, galvanized iron pipes, or tubes, steel fagot, keg, spring and octagon.	Ton	1 8 0
	NOTE.—Girders, castings, cast-iron pipes, &c., over 1½ tons	Item No. 30.	
D	Ores of all kinds	Ton	0 8 0
E	Quicksilver	Package	0 6 0
F	Tin clippings	Ton	0 12 0
G	Wires of all kinds, not otherwise enumerated ..	„	2 4 0
47	MINERAL AND AERATED WATERS AND ALL NON-ALCOHOLIC BEVERAGES.		
A	Ærated and mineral waters	Dozen	0 1 0
B	„ „	Case or Cask.	0 4 0
C	All non-alcoholic beverages	„	0 4 0
48	NAVAL AND MILITARY STORES.		
A	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, not exceeding 5 tons per piece or package ..	Ton	2 0 0
B	Naval and Military stores *bona fide* the property of Government, arms (including rifles) equipment, ordnance and commissariat stores, when no weight is given or cannot be ascertained	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	NAVAL AND MILITARY STORES—*contd.*		
C	Naval and Military stores *bona-fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, packages over 5 tons in weight	Under Item 30.	
49	OILS.		
A	Liquid fuel in bulk	8 Imperial gallons.	0 0 6
B	,, ,, ,, in casks or drums ..	,,	0 2 0
C	Oils, vegetable, mineral and animal, tin, drum or case, up to 10 imperial gallons	Each	0 3 0
D	Oils, vegetable, mineral and animal, tin, drum or case, over 10 imperial gallons	10 gallons or part of.	0 3 0
E	Oils, vegetable, mineral and animal, tin, drum or case, in casks	Ton	1 8 0
F	Oils, kerosene, in tins, drums or cases	8 Imperial gallons.	0 2 0
G	,, ,, ,, in bulk, discharged into Trustees' Oil Pipe	8 Imperial gallons.	0 0 6
H	Paraffin wax	Ton	2 0 0
	NOTE.—Vegetable, mineral and animal oils, imported or exported, in bottles, will be charged under Item No. 18 B.		
50	OIL-CAKES	,,	1 4 0
51	OPIUM.		
A	Opium, package, up to 70 lbs.	Package	0 12 0
B	,, ,, over 70 ,, ...	,,	1 4 0
52	PAINTS, PAINTERS' MATERIALS, ETC.		
A	Lamp-black	Cwt.	0 4 0
B	Paints, dry and mixed	Ton	2 8 0
C	Turpentine and Terpentine substitutes	10 Imperial gallons or part of	0 3 0
D	Varnish, French Polish, &c.	5 Imperial gallons or part of	0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
53	PAPER-MAKING MATERIALS.		
A	Pulp of wood or other paper making materials.	Ton	2 0 0
B	Rags	Package	0 4 0
54	PERFUMERY AND PERFUMERY OILS.		
A	Dhowrie, rose and lavender flowers, dried, and incense	Ton	2 0 0
B	Musk	Package	1 4 0
C	Perfumery	Case	1 0 0
D	Perfumed essential and non-essential oils of all sorts	Package	1 0 0
E	Rose water	Case or drum	0 3 0
F	„	Carboy	0 1 0
55	PICTURES, PICTURE FRAMES, PRINTS, ENGRAVINGS, PHOTOGRAPHS AND WORKS OF ART INCLUDING SMALL CLAY AND METAL FIGURES.		
A	Clay figures, unpacked	Each	0 2 0
B	Mouldings	Package	2 0 0
C	Pictures, prints, engravings, photographs and works of art	„	1 0 0
56	PITCH, TAR AND DAMMER	Ton	2 0 0
57	PLANTS AND BULBS INCLUDING SEEDS FOR SOWING.		
A	Garden seeds and seeds for sowing	Package	0 8 0
B	Plants and bulbs, packed	„	0 4 0
C	„ „ unpacked	Dozen	0 4 0
D	„ for Public Gardens in India	Free	
58	POLISHES.		
	Polishes and compositions for application to leather or metals	Cask Crate Case	1 0 0 0 12 0 0 8 0
59	PRINTING AND LITHOGRAPHIC MATERIAL (OTHER THAN PAPER.)		
A	Lithographic stones	Ton	2 4 0
B	Printing material, type and dies	Package	0 8 0
60	RAILWAY AND TRAMWAY PLANT AND MATERIALS.	Under Items Nos. 30 and 43.	

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
61	SALT.		
A	Salt, in bulk or bags	Ton	0 8 0
B	„ refined	Package	0 4 0
62	SEEDS.		
..	Seeds of all kinds not otherwise enumerated ..	Ton	0 12
63	SHELLS AND COWRIES.		
A	Shells of all kinds, loose or in bags	Ton	2 0 0
B	„ „ in cases	Case	0 8 0
64	SHIPS, PARTS OF, INCLUDING BOATS AND LAUNCHES AND GEAR FOR BOATS AND LAUNCHES.		
A	Boats and launches, under 1½ tons.	Each	2 8 0
B	„ „ over 1½	Under Item 30.	
C	Oars, Indian, unpacked	Dozen	0 4 0
D	„ foreign „	„	0 8 0
E	Ship, launch and boat gear and appliances, not otherwise enumerated	Package	0 4 0
F	„ „ „ „ „ loose	Cartload	0 8 0
		Coolie-load	0 2 0
65	SILK.		
A	Piece-goods	Package	1 0 0
B	Raw silk, waste and yarn	„	1 0 0
66	SMOKER'S REQUISITES (EXCLUDING TOBACCO)..	„	0 12 0
67	SOAP.		
A	Soap, perfumed	Package	0 8 0
B	„ bar and laundry	„	0 2 0
C	„ soft	Ton	2 0 0
D	Soapnuts (rita and shikakai)	„	2 0 0
68	SPECIE AND BULLION.		
A	Bullion and specie, gold and silver	Piece or Package	0 8 0
B	Coins, other than	Package	0 4 0
69	SPECIMENS, CURIOSITIES, MODELS, ETC... ..	„	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
70	SPICES, &c. BETELNUTS, CARDAMOMS, CASSIA, CHILLIES, CINNAMON, CLOVES, GINGER, NUTMEGS, PEPPER AND OTHERS UN-ENUMERATED IN BAGS ..	Ton	2 0 0
71	STARCH AND FARINA IN BAGS, CASKS, &C. ..	„	2 0 0
72	STATIONERY, PAPER, PASTEBOARDS, MILLBOARDS AND CARD-BOARDS OF ALL KINDS.		
A	Ink, writing and printing	Cask or Package.	0 12 0
B	Slates, school	Package	0 2 0
C	Stationery, paper, millboards and card-boards of all knds	Package up to 5 cwts.	0 8 0
D	Stationery, paper, millboards and card-boards of all kinds	Over 5 cwts.	0 12 0
73	STONE AND MARBLE.		
A	Marble and stone, manufactured or sculptured, pumice stone, etc.	Dead weight or ton of 40 c. ft.	2 4 0
B	Road metal or rubble (without Port Trust labour)	Ton	0 6 0
C	Tablet stones	Case	0 8 0
74	SUGAR.		
A	Sugar, sugarcandy, jaggery and molasses ..	Ton	1 0 0
B	„ loaf or chopped	Package	0 4 0
75	TALLOW AND STEARINE INCLUDING GREASE AND ANIMAL FAT.	Ton	2 0 0
76	TEA; BLACK AND GREEN	Package	0 4 0
77	TENTS AND PARTS THEREOF	..	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
78	TOBACCO, ETC.		
A	Beedies or country cigarettes	Package	0 4 0
B	Cigars, cheroots and foreign tobacco, manufactured or unmanufactured, not otherwise enumerated	Cwt.	0 8 0
C	Cigarettes	Case	0 12 0
D	Hookas	Package	0 2 0
E	Snuff	Case	0 8 0
F	Tobacco, country	Cwt.	0 4 0
79	TOILET REQUISITES	Case	0 8 0
80	TOYS, GAMES AND SPORTING REQUISITES ..	Case	0 12 0
81	UMBRELLAS, UMBRELLA FURNITURE, PARASOLS, WHIPS AND WALKING STICKS OF ALL KINDS ..	,,	0 8 0
82	WAX OF ALL KINDS EXCLUDING PARAFFIN WAX.		
	Wax of all kinds not otherwise enumerated ..	Package	0 4 0
83	WOOD AND TIMBER.		
A	Bark	Ton	1 8 0
B	Boxes, packing cases, casks, barrels, etc., empty, made	Each	0 2 0
C	Firewood	Ton	0 12 0
D	Horse and cattle boxes, empty	Each	1 0 0
E	Sawdust	Bag or Package	0 1 0
F	Sandalwood and lignum vitæ	Ton	2 0 0
G	Shooks and staves for barrels, casks or hogsheads and kerosene oil cases, unmade, in bundles ..	Each	0 1 0
H	Timber, blackwood, ebony, teak, pine, jarrah and other woods, in logs and squares, sleepers, etc.	Ton of 50 c. ft.	1 12 0
I	Planks, scantlings and ceiling boards	,,	2 0 0
J	Woodenware	Case	0 8 0
84	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT .		
A	Wool, woollen piece-goods and yarns up to 40 c.ft. each	Package	0 6 0
B	Wool, woollen piece-goods and yarns over 40 c. ft.	,,	0 12 0

No. of Item.	Descriptions of Goods.	How Charged.	Import and Export. Rs. a. p.
	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT—*contd.*		
C	Wool and hair, raw, unpressed	Bale	0 12 0
D	,, ,, pressed	,,	0 4 0
E	,, ,, waste	,,	0 4 0
F	All other articles made of wool or hair ..	Bale, case or package.	0 8 0
85	UNENUMERATED GOODS.		
A	Goods packed in casks	Each	1 0 0
B	,, in crates	,,	0 12 0
C	,, in cases, bundles and bales ..	,,	0 8 0
D	,, in drums and kegs	,,	0 4 0
E	,, in bags	,,	0 2 0
F	Heavy goods chargeable by weight	Ton	2 4 0
G	Mails	Free	
H	Post parcels not exceeding 11 lbs. in weight ..	,,	....
I	,, exceeding 11 lbs. in weight ..	Each	0 2 6
J	Samples, small	Parcel	0 1 0
K	,, in cases, etc.	Package	0 6 0
L	Unpacked goods	Cart-load	0 8 0
M	,, ,, ...	Coolie-load	0 2 0

SECTION I—*continued.*

1. The foregoing charges will be levied on a minimum of one cwt. on goods charged at a rate per ton or per cwt. Charges leviable according to weight will be assessed on the net weight of goods, as shown in the Customs Bill of Entry or Invoice, except where otherwise provided.

2. All goods charged per case or package, if exceeding 40 c. ft., will be charged double wharfage, except where otherwise enumerated.

3. Cases, etc., containing assorted or sundry goods will be charged, wharfage according to that item comprised in contents in respect of which the highest rate is provided in the foregoing Schedule.

4. For the assessment of wharfage, etc., on goods chargeable on measurement, importers must deposit with the Docks Manager certified copies of invoices and specifications (which will not be returned) with Customs documents and chappas. Measurements, etc., to be shown on English Standard in detail.

In respect of goods chargeable on weight, importers must produce original invoices, if required.

5. On *bona fide* ships, stores (including live-stock for use on voyage), furniture, tools and materials, imported or exported, half wharfage charges only will be levied.

6. No charge will be levied on Horse Boxes accompanying horses, provided the Boxes are removed from Docks premises within 24 hours of landing. On the expiration of 24 hours Boxes will be treated as cargo and charged the ordinary wharfage rates.

7. Goods landed from boats or loaded from wharf into boats in Dock or at the Harbour Walls of the Docks, provided no Port Trust labour is employed, will be charged half the rates laid down in the Schedule. This fee will cover the right to storage for three days in either case ; thereafter the ordinary rent (extra fees) will be levied.

8. All goods, which have been charged full Docks Import Wharfage will, if loaded into boats in the Docks by Port Trust labour, to be afterwards relanded at a Port Trust Bunder, be charged Hamallage only, *vide* Section X, Item C, instead of wharfage.

9. On cargo overcarried and landed in the Docks and re-shipped Transhipment charges as per Section VII will be levied.

10. On same bottom cargo landed in the Docks and re-shipped, full Import wharfage as per Section I and Hamallage at annas 8 per ton will be levied.

11. No Docks wharfage charges will be levied on cargo or bunker coal landed from one hatch of a vessel and re-shipped in another for trimming or re-arranging the vessel's cargo, provided it is not allowed to remain on the wharf and Trustees' labour is not utilized.

12. *Hazardous goods* (see Docks By-laws Nos. 99, 100 and 100-A) landed at the Docks and which have to be removed immediately to the Trustees' Hazardous Goods Warehouse situated in the Alexandra Docks, will incur charges for removal, storage and rent as detailed under Section III, Item D, of this Schedule.

13. Consignments of matches will be removed, at the request of consignees, to the special sheds in the Docks set apart for the storage of matches during the monsoon, at a charge of annas 3 per case.

14. Dangerous, Explosive and Inflammatory goods landed at the Docks contrary to the By-laws must be immediately removed by a consignee, failing which they will be removed at his risk and expense to the Trustees' Warehouse reserved for such goods.

15. Dangerous, Explosive and Inflammable goods landed at the Docks contrary to the Docks By-laws will be charged wharfage at 8 annas per package under Section I, Item 3 E.

SECTION II.

WHARFAGE CHARGES.

SCALE OF SPECIAL RATES TO BE CHARGED ON ALL GOODS IMPORTED AND EXPORTED AT THE BOMBAY PORT TRUST DOCKS BY COASTING STEAMERS PLYING BETWEEN BOMBAY AND PORTS ON THE WEST COAST OF INDIA.

SPECIAL CLASS.—4 *pies a maund, or* 9 *annas a ton.*

Ballast.
Bardans or used gunny bags.
Bricks, fire.
Chalk.
Coal and coke in bags.
Cocoanuts.
Corriander seed.
Cotton, pressed.
Firewood.
Grain, wheat, rice, bajri, jowari, gram and barley, &c.
Myrabollams.
Ochre, of kinds.
Salt, country.
Saltpetre.
All kinds of seeds.
Tiles, Mangalore.
Vegetables, fresh.

1st *CLASS.*—6 *pies a maund, or* 13 *annas a ton.*

Alum.
Bamboos.
Bark, of sorts.
Bones, bone-dust and blood-manure.
Borax, unrefined.
Bottles, empty.
Bran.
Cement.
Clay, China and fire.
Coal, coke, cinders, ashes, patent fuel.
Coir, pressed.
Dates, wet and dry.
Disinfecting powder.
Flax.
Flour.
Glass, broken.
Goats' hair, pressed.
Groundnuts.
Hay and straw, pressed.
Hemp, pressed.
Hessians.
Horns, of kinds.
Iron, bar-iron, hoops, pig, scrap, sheets, &c.
Jaggery.
Jute, pressed.
Kerosene oil.
Mats, country.
Mowra flowers.
Oil-cake.
Papadkhar, or country soda.
Piece-goods, cotton.
Skins, untanned.
Sugar.
Sugarcandy and molasses.
Tamarind.
Twist and yarn.
Whiting.
Wool, pressed.

2*nd CLASS.*—8 *pies a maund, or Rs.* 1-2-0 *a ton.*

Alkali (Sajeekhar).
Almonds.
Aloes.
Anchors.
Arrowroot.
Asphalt.
Assafœtida, coarse.
Beads.
Betel-nuts.
Blood stones, Cambay stones and gold stones.
Brass and brassware.
Bricks, bath.
Buckets, iron.
Canvas.
Capoor cutchree.
Cardboards, strawboards
Cassaware.

2nd CLASS.—8 *pies a maund, or Rs.* 1-2-0 *a ton.*

Chillies, dried.
Clove-stems.
Cocum.
Coffee.
Coir, fibre.
Coir, rope, cordage and yarn.
Columba root.
Copper sheets, slabs, ware and wire.
Cordage and rope, hemp, Europe and Manilla.
Copra.
Corks.
Cowries.
Dammer.
Drugs, country.
Earthenware, piping, retorts, &c., for drainage (not packed).
Fat, grease, lard and tallow.
Fish, dried.
Fruits, fresh or dried.
Ginger, dry.
Glue.
Gums of sorts.
Hemp, loose, in bundles.
Jars, common, large or small.
Lac.
Lac dye.
Lead, pig, piping, sheet, and rolls.
Lead, black, white and red.
Lead shot.
Linen piece-goods.
Liquorice root.
Mats, foreign.
Matting, coir
Mineral waters.
Mother-o-pearl-shells.
Nails of sorts.
Nux-vomica.
Oils, linseed, castor, gingelly, &c.
Olibanum or incense.
Orsidue or brass leaves.
Paints, oil.
Paper, of kinds (including bales of newspapers).
Pitch.
Raisins.
Rattans.
Sago.
Salammoniac.
Sandalwood.
Shikakhai.
Shovels.
Soap, soft and bar (country).
Soapnuts.
Spelter and solder.
Sulphur.
Tiles, flooring and foreign.
Thread.
Timber in logs.
Timber planks and scantlings.
Tin of kinds.
Tin plates.
Tortoise shells.
Turmeric.
Twine.
Umbrellas.
Waste, cotton, twist and wool.
Wire.
Yellow metal sheets, &c.
Zinc sheets, &c.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6-0 *a ton.*

Ale, beer and porter, in casks.
Aerated waters.
Antimony.
Apparel not accompanying passengers.
Arsenic.
Bangles.
Beef and pork.
Bees'-wax.
Biscuits.
Boots and shoes.
Bottles, empty, medicine phials.
Butts, pipes and puncheons (empty).
Carpets.
Casks and hogsheads, empty.
Cheese.
Cochineal.
Copperas, sulphate of iron and sulphate of copper.
Cotton, raw, unpressed.
Cumin seed.
Dyes, country.
Earthenware, foreign, for sanitary purposes (packed).
Fans.
Felt.
Furniture and chairs.
Garlic.
Ghee.
Goats' hair, unpressed.
Glassware.
Gunny pieces and bags.
Haberdashery, hosiery, &c.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6-0 *a ton.*

Hams.
Hardware.
Harness and harness requisites.
Indian condiments.
Indigo.
Ink.
Ironmongery.
Iron or steel, including girders, castings, pipes, &c.
Khoot wood.
Metals, unenumerated.
Oil cloth and floor-cloth.
Oilman's stores.
Pearls, imitation.
Pepper and pepper roots.
Rose flowers, dried.
Saddlery.
Safflower.
Shajeera.
Salt, refined.
Sapanwood.
Senna leaves.
Silk, raw.
Soap, foreign.
Spices.
Spirits and liquors, in wood.
Stationery, unenumerated.
Steel, fagot, keg, spring and octagon.
Tar.
Tobacco, country and foreign.
Varnish.
Vermilion.
Wool, unpressed.
Wool, Berlin.

4th CLASS.—12 *pies a maund, or Rs.* 1-11-0 *a ton.*

Ale, beer, porter and cider, in bottles.
Acids, carbolic, citric, gallic and tannic.
Baskets, cane.
Books.
Camphor.
Camphor wood drawers and boxes.
Chemicals, drugs and medicines.
China and Japanware.
China preserves.
China roots.
Cigars and Cheroots.
Crockery, Queen's porcelain and earthenware not otherwise enumerated.
Cutlery.
Fishmaws.
Hides, buffalo, &c.
Jars, fancy, China and Japan.
Leather, country or foreign.
Marble and marble slabs.
Perambulators.
Piece-goods, cotton-silk mixture and woollen.
Plants.
Shark fins, samoodar fins.
Shells.
Skins, goats and sheep, tanned.
Toys.
Trunk and boxes.
Turpentine.

5th CLASS.—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Acids, other than carbolic, citric, gallic and tannic.
Attar.
Bhang.
Candles.
Cardamoms.
Clocks.
Confectionery.

5th CLASS.—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Coral.	Musk.
Crackers, China.	Naphtha.
Elephants' tusks and Moyes' teeth (ivory).	Oils, perfumed.
	Perfumery pomades, &c.
Feathers.	Piece-goods, silk and velvet.
Glass, window.	Quicksilver.
Instruments, drawing, mathematical, &c.	Rose-water.
	Sandalwood boxes and ware.
Lace and thread, gold and silver or kinkob.	Shawls, Cashmere and Delhi.
	Tea.
Matches.	Wines and spirits, in bottles.

Note.—The Dock charges will be recovered on avoirdupois weight. The equivalent maund rate is merely given for the information of merchants. A maund is equal to $82\frac{2}{7}$ lbs.

Personal baggage accompanying passengers will be passed free, but extra goods, unmanifested, will be charged at 8 annas a cart, or two annas a cooly load.

All articles not enumerated in the foregoing Schedule will be charged wharfage at the rates laid down under Section I.

In all questions that arise with regard to *miscellaneous charges, rents, overside fees, night and holiday work, transhipment, cranage charges,* &c., the rules laid down in the General Rate-book for the Wet Docks will apply.

The *Minimum charge* for any package shall not be less than *one anna.*

Fractions of an anna.—In the total charge recovered on a chappa fractions of an anna *less than six pies* will be dropped: while *six pies and over* will be reckoned as 1 *anna.*

SECTION III.

RENTS.

A.—STORAGE CHARGES ON GOODS IN DOCKS TRANSIT SHEDS AND YARDS

Imports—

(*a*) *Free days*—

(1) All goods *liable to Imperial Customs Duty* will be allowed storage in Docks, free of rent, for 7 days.

(2) All goods *free of Imperial Customs Duty* will be allowed storage in Docks, free of rent, for 5 days.

No free days will be allowed in respect of coal, coke, cinders, ashes, patent fuel, dust or rubbish.

In computing the number of free days, Sundays and Holidays enumerated in By-law No. 106 as well (in the case of dutiable goods only) as any other days on which Imperial Customs Duty may not be received, will be omitted.

(*b*) *Extra fees*—

On the expiration of the "free days" an extra fee or charge calculated at the rate of half wharfage will be levied upon all goods until delivery is effected, as follows :—

In respect of all goods, dutiable and duty free, except iron and steel, as specified under Section I, Item 46-*c*, of this Schedule :—

One extra fee for every 2 days, including Sundays and all Holidays or part thereof.

In respect of iron and steel, as specified under Section I, Item 46-*c*, of this Schedule :—

One extra fee for the first 7 days, including Sundays and all Holidays, or part thereof and thereafter one extra fee for every succeeding 2 days, including Sundays and all Holidays or part thereof.

(*c*) In cases where any consignment or part thereof of iron or steel, as specified under Section I, Item 46-*c*, of this Schedule, shall be landed from a vessel unmarked, or, in the opinion of the Docks Manager, so insufficiently marked as to prevent the delivery of the whole consignment according to the Bill of Lading, he shall have the whole of such consignment sorted *according to sizes* as far as possible and shall charge the Master, Owner or Agents of the vessel the cost of such sorting at the rate of six annas per ton.

The "free days" in such instance shall count from the date on which the Docks Manager shall notify that the iron or steel is sorted and ready for delivery.

(*d*) The Docks Manager has authority to extend the period of "free days" on goods landed at the Docks and loaded into railway wagons.

Exports—

Goods for Shipment.	Period free of rent.	How charged.
(*a*) Stored in Docks open yards at Owner's risk.	10 days.	An extra fee or charge calculated at the rate of half wharfage fee to which the goods may be liable for every 3 days or part thereof.
(*b*) Stored in Docks transit sheds.	7 days.	
Note.—Exporters must elect whether goods are to be stored in the open or in the transit sheds.		
(*c*) If not shipped but removed from Docks by boats or carts :—		
(1) Provided Trustees' labour is not utilised.	*Nil.*	An extra fee or charge calculated at the rate of half wharfage fee for every 3 days or part thereof.
(2) Provided Trustees' labour is employed.		As Exports under Clauses (*a*) and (*b*).
Note.—Shut-out cargo must be removed by owners on receipt of 3 days' notice from the Docks Manager. In cases of non-compliance the Docks Manager may remove such goods to a place of storage at the expense of owners.		
(*d*) Railed into Docks and stored in the railborne cargo sheds for shipment and not taken to the transit sheds but removed into town.	*Nil.*	Docks unloading, Carting and clerical charges and half export wharfage plus ground rent from the date the goods were received in Docks.

Goods for Shipment.	Period free of rent.	How charged.
(*e*) Railed direct into Docks and found to be unfit for shipment—		
(1) Provided removed from Docks within 24 hours.	Free ..	Docks unloading, carting and clerical charges but no wharfage.
(2) When not removed from Docks within 24 hours.	*Nil.*	Docks unloading, carting and clerical charges plus rent under Clause (*c*) (1) if stored in the transit sheds, or rent and half export wharfage under Clause (*d*) if stored in the rail-borne cargo sheds.
(*f*) Brought direct to the transit sheds by rail or from the rail-borne cargo sheds and shipped.	*Vide* Clauses (*a*) and (*b*)	As Ordinary export cargo under Clauses (*a*) and (*b*) from date of receipt at the transit sheds.

EXCEPTION.—On cargo railed into Docks by Bombay Port Trust Railway wagons from the Grain and Cotton Depots under the orders of, and with permission from, the Docks Manager and on which Customs and Shipping Agents' Passes have been issued, no extra fees or ground rent charges will be levied, provided such cargo is actually shipped on the vessel for it was railed in. If such rail-borne cargo is shut out, or, for any reason, is not shipped, the ordinary charges from the date of arrival will be levied.

(*g*) Brought into Docks by lighters for overside shipment but landed on the Docks quays by shippers' own labour.	*Vide* Clauses (*a*) and (*b*)	Half import wharfage as per this Schedule and thereafter as ordinary Exports under Clauses (*a*) and (*b*); the date of landing to be reckoned as the date of receipt.

In computing the days for charging rents, Sundays and the Holidays enumerated in By-law No. 106 will be omitted.

BY-LAW.—Working hours at the Docks shall be from 7-30 A.M. (S. T.) to 12-30 P.M. (S. T.) and from 1-30 P.M. (S. T.) to sunset or 6-30 P.M. (S. T.) whichever is the earlier, except on holidays and Sundays.

The sanctioned holidays recognized by the Trustees shall be Christmas Day (25th December), New Year's Day (1st January), Good Friday, the Sovereign's Birthday and any special occasion ordered by the Trustees.

In computing the days for charging rents, etc., Sundays and the Holidays enumerated as well (in the case of dutiable goods only) as any other days on which Imperial Duty may not be received, shall be omitted.

The day on which goods are landed shall be counted as one of the "free days," except when goods are landed after sunset when the "free days" shall not commence until the following morning.

B.—Ground Rent Charges.

Ground rent charges in Docks transit sheds or yards by special arrangement:—

(*a*). In sheds, per 500 square feet per mensum .. .. Rs. 30

(*b*) In the open yards at owner's risk per 500 square feet per mensem. .. .. „ 20

C.—Storage charges on Goods in Docks Duty-Paid Goods Warehouses.

Scale of Charges for Duty-Paid Goods.

Goods.	Per	Charges. Removing and Storing Charges, Docks Warehouses.	Storing Charges, Wari Bunder Warehouses.	Rent per week or portion of a week.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Bangles, glass	Case ..	0 4 0	0 2 6	0 2 0
2. Copper Sheets, cases or bundles	Ton ..	..	0 6 0	0 2 0
3. Glassware and Earthenware ..	C. ft. ..	0 0 4	0 0 3	0 0 1¼
4. Grain	Ton ..	0 8 0	0 5 0	0 1 0
5. Gunnies	Bale ..	0 5 0	0 3 0	0 1 0
6. Hardware	Package	Package	Measure ment or weight.	
7. Machinery	Ton ..	1 8 0	1 0 0	0 8 0
8. Motor cars	„ ..	1 8 0	1 0 0	0 8 0
9. Iron, including corrugated sheets, loose, or in case, steel bars, and bundles sheet, iron	„ ..	..	0 6 0	0 1 3
10. Newspapers, old, in bales ..	C. ft. ..	0 0 4	0 0 3	0 0 1¼
11. Paper, in bales or cases, including wall paper and strawboards	Package	0 5 0	0 3 0	0 0 9
12. Piece-goods, cotton	Package under 15 c. ft..	0 2 6	0 1 6	0 0 9

	Goods.	Per	Charges.		
			Removing and Storing Charges, Docks Warehouses.	Storing Charges, Wari Bunder Warehouses.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
13.	Piece-goods, cotton	Package of 15 c. ft. and over per c. ft.	0 0 3	0 0 2	0 0 1
14.	Do. woollen and silk..	Package under 15 c. ft..	0 2 6	0 2 0	0 0 9
15.	Do. do. ..	Package of 15 c. ft. and over per c. ft.	0 0 3	0 0 2	0 0 1
16.	Shawls, cotton	Package	0 2 6	0 1 6	0 0 3
17.	Do. woollen and silk ..	„ ..	0 4 0	0 3 0	0 4 0
18.	Sugar	Ton ..	0 8 0	0 5 0	0 1 0
19.	Tea	Chest ..	0 1 0	0 0 6	0 0 6
20.	Twist and yarn, cotton ..	Package under 15 c. ft. ..	0 2 6	0 1 6	0 0 9
21.	Do. do.	Package of 15 c. ft. and over per c. ft.	0 0 3	0 0 2	0 0 1
22.	Do. woollen and silk.	Package under 15 c. ft.	0 2 6	0 1 6	0 1 0
23.	Do. do.	Package of 15 c. ft. and over per c. ft.	0 0 3	0 0 2	0 0 1
24.	Yellow metal cases or bundles	Ton ..	..	0 6 0	0 2 0
25.	Zinc sheets	„ ..	..	0 6 0	0 2 0
26.	Unenumerated goods if charged by measurement ..	C. ft. ..	0 0 4	0 0 3	0 0 1½
27.	Unenumerated goods if charged by weight	Ton ..	0 10 0	0 6 0	0 2 0

Note.—Merchants removing goods from the Docks Transit Sheds by their own agency to the Docks Warehouses will be charged "Storing" fee only at rates as charged at Wari Bunder Warehouse. The removal of items Nos. 2, 9, 24 and 25 is not undertaken.

In the case of goods charged under Items 12-15 & 20-23 merchants are required to get the measurement endorsed on their Delivery Orders by the Assistant Manager, Docks Warehouses.

Goods charged under item 7 Machinery and 8 Motor Cars will be assessed by measurement or dead weight, whichever is greater. If by measurement, 40 c. ft. will be taken to the ton.

	Miscellaneous Charges.		Rs.	a.	p.
28.	Opening and folding charges : Copper, Yellow Metal, etc.	Per bundle	0	0	6
29.	Re-bagging and re-covering charges.	„ bag or package ..	0	0	6
30.	Scale rent	„ day	0	8	0
31.	Certificates of weight or measurement	Each	1	0	0
32.	Duplicate chappas	„	0	4	0
33.	For attendants of clerk in court or for supervision in Warehouses of weighing or re-bagging operations	Per day or part of a day	3	0	0
34.	Night work, Sunday or Holiday work	Each Warehouses per night or day ..	15	0	0
35.	Do. do.	Each Warehousee per half night	7	8	0
36.	For opening packages, &c. ..	Per package	0	1	0
37.	Verifying Stock Lists	Per list	15	0	0

D.—Storage Charges on goods removed to Docks Hazardous Goods Warehouses.

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	Acids	Package	0	2	6	0	1	6	0	1	0
2	Aloes, Indian	Bale	0	4	0	0	2	0	0	1	0
3	Candles	Cwt.	0	1	6	0	0	6	0	1	0
4	Caoutchouc	Package	0	2	6	0	1	6	0	1	0
5	Carbide of calcium	Cwt.	0	1	6	0	0	6	0	1	0
6	Cartridges, loaded, safety	Package	0	1	6	0	0	6	0	1	0
7	Coir	Bale	0	4	0	0	2	0	0	1	0
8	Cotton	Package	0	4	0	0	2	0	0	1	0
9	Cotton fly	Bale	0	4	0	0	2	0	0	1	0
10	Crackers of all kinds	Package	0	1	6	0	0	6	0	1	0
11	Fibres of all kinds	Bale	0	4	0	0	2	0	0	1	0
12	Flax	„	0	4	0	0	2	0	0	1	0
13	Grasses of all kinds	„	0	4	0	0	2	0	0	1	0
14	Hemp	„	0	4	0	0	2	0	0	1	0
15	Jute	„	0	4	0	0	2	0	0	1	0
16	Lamp black	Cwt.	0	1	6	0	0	6	0	1	0
17	Matches	Package	0	4	0	0	2	0	0	2	0
18	Oils, mineral, in casks	Ton	1	8	0	0	8	0	0	2	0
19	Oils, vegetable, in casks	„	1	8	0	0	8	0	0	2	0
20	Oils, in tins, drums, cases	Per 10 Imp. gallons.	0	2	6	0	1	6	0	1	0
21	Oil of vitriol	Package	0	2	6	0	1	6	0	1	0
22	Paints, oil	Ton	1	8	0	0	8	0	0	2	0
23	Percussion caps	Package	0	1	6	0	0	6	0	1	0
24	Pitch and dammer	Ton	1	8	0	0	8	0	0	2	0
25	Rhea	Bale	0	4	0	0	2	0	0	1	0
26	Rosin	Ton	1	8	0	0	8	0	0	2	0
27	Sulphur	„	1	8	0	0	8	0	0	2	0
28	Tallow and Stearine	„	1	8	0	0	8	0	0	2	0
29	Tar	„	1	8	0	0	8	0	0	2	0
30	Turpentine	Per 10 Imp. gallons.	0	1	6	0	0	6	0	1	0
31	Varnish	„	0	1	6	0	0	6	0	1	0
32	Waste	Bale	0	4	0	0	2	0	0	1	0
33	All goods not enumerated.	Package	0	4	0	0	2	0	0	1	0

SECTION IV.

DOCKS DUES ON VESSELS.

Dock Dues.—Chargeable against Masters, Owners or Agents of vessels in addition to charges on goods—

(*a*) On steam and square-rigged vessels berthed inside the Docks or at the East Harbour Wall of the Docks—

(1) For every vessel under 1,500 tons, a charge of 1½ pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 30.

(2) For every vessel of 1,500 tons and upwards, a charge of 2 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 50.

Provided that if a vessel berthed at the East Harbour Wall of the Dock lands or embarks passengers only, a fixed charge of Rs. 25 will be made for each day or part of a day.

(*b*) On every boat, barge and country craft (not square-rigged) entering the Docks.—

A charge of Re. 1 per day or part of a day.

(*c*) On vessels berthed inside the Docks or at the East Harbour Wall of the Docks undergoing repairs and not working cargo—

(1) For vessels under 250 ft. in length, Rs. 25 per diem.

(2) „ „ over 250 ft. & under 400 ft. „ „ 50 „

(3) „ „ over 400 ft. „ „ 75 „

Notes.—(*i*) Vessels will not be charged for Sundays or the Holidays enumerated in By-law No. 106 if no work is done.

(*ii*) The day that a vessel enters and the day she leaves the Docks or the East Harbour Wall of the Docks shall be counted as one day.

SECTION V.

NIGHT, HOLIDAY AND SUNDAY WORK CHARGES.

A.—Charges against *Masters, Owners or Agents of vessels* in respect of every vessel permitted to work cargo within the Docks or at the East Harbour Wall of the Docks to and from shore or overside.

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 106.		At any time between midnight on Saturday and midnight on Sunday.
		Per day.	Per half-day.	
Rs. 30	Rs. 15	Rs. 30	Rs. 15	Rs. 200

EXCEPTION.—Vessels berthed at the East Harbour wall of the Docks will be permitted to work cargo overside into or from boats at any time between midnight on Saturday and midnight on Sunday at a charge of Rs. 10 only. This exception also applies to bulk oil vessels pumping oil into Trustees' Oil Pipe.

B.—Charges against *Masters, Owners or Agents of vessels* for Port Trust labour supplied at night in respect of every vessel permitted to work, *viz*:—

(*a*) Annas 6 per labourer per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M

(*b*) Annas 3 per labourer per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.

C.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of each Dock Gate opened and each vessel permitted to work and receiving or delivering cargo out of Docks working hours.

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 106.		From 7-30 A.M. to 6 P.M. on Sundays.
		Per day.	Per half-day.	
Rs. 15	Rs. 7-8-0	Rs. 15	Rs. 7-8-0	Rs. 15

Notes.—(*i*) When a vessel is not working and it is necessary to keep a Dock shed open for the receipt and delivery of cargo or for any other reason, an additional charge will be levied of the amount of out-of-pocket expenses actually incurred on account of staff engaged.

(*ii*) The Docks Manager has authority to give special permission to vessels to work the whole night till 6 A.M. and in such cases the following charges in addition to those mentioned under Clauses A, B and C of this Section will be levied in respect of work done from 3-30 A.M. to 6 A.M. :—

(*a*) Rs. 15 in respect of each vessel working.

(*b*) Annas 3 per labourer for labour supplied in respect of each vessel permitted to work.

(*c*) Rs. 7-8-0 in respect of each Dock gate opened and each vessel permitted to work.

SECTION VI.

CRAINAGE CHARGES.

A.—Charges against *Masters, Owners or Agents of vessels* in respect of cranes requisitioned and supplied for the loading or unloading of vessels.

(*a*) *Ordinary cargo cranes*—(30-35 cwt. and 5 and 6 tons Hydraulic cranes).

Per day from 7-30 A.M. to 6-30 P.M. or sunset.	Per half day from 7-30 A.M. to 12-30 P.M. or 1-30 P.M. to 6-30 P.M. or sunset.	Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.
Rs. 6 each.	Rs. 4 each.	Rs. 6 each.	Rs. 4 each.

Note.—For cranes requisitioned and supplied for vessels working the whole night till 6 A.M. with the special permission of the Docks Manager, a charge of Rs. 4 per crane in respect of the period, 3-30 A.M. to 6 A.M. will be levied in addition to the above rates.

Conditions under which cranes are supplied :—

(1) Requisitions for cranes must be made out in counterfoil on the prescribed book forms which are supplied to Shed Superintendents and must be signed by the Officer on duty when the vessel is in Dock.

(2) A minimum charge for half day or night will be made in respect of cranes requisitioned and supplied but not required or utilised.

(3) Requisitions for cranes for the night or following day must be submitted to the Shed Superintendents by 4-30 P.M.

(4) Cancelling orders in respect of cranes requisitioned for the whole day or night must be submitted at least one hour before the expiration of the half day or night when the cranes are not required for more than the first half of the day or night.

(5) When cranes requisitioned for the half day or night are required for the whole day or night, fresh requisitions must be submitted at least 2 hours before the expiration of the half day or night.

(*b*) *30-ton and 100-ton cranes*—

For weights over	1½	tons	but not exceeding	4	tons	Rs.	1-0-0	per	ton.
,,	4	,,	,,	8	,,	,,	2-0-0	,,	
,,	8	,,	,,	15	,,	,,	3-0-0	,,	
,,	15	,,	,,	30	,,	,,	4-0-0	,,	
,,	30	,,	,,	100	,,	,,	5-0-0	,,	

(c) *Charges for masting or dismasting ships*—

(1) For sailing ships—

Net registered tonnage of ship.	Main-mast.	Fore-mast.	Mizen-mast.	Bow-sprit.
	Rs.	Rs.	Rs.	Rs.
300 tons but not exceeding 750 tons	50	40	30	20
Exceeding 750 „ „ „ 1,000 „	80	60	50	30
„ 1,000 „ „ „ 1,500 „	110	90	65	45
„ 1,500 tons and over	140	110	85	55

(2) For steamers—

A charge of Rs. 10 per each ton or part of a ton will be made in respect of the weight of the mast.

(d) *Miscellaneous*—

(1) If weights are kept suspended beyond a quarter of an hour double rates will be charged. The charge for lifting weights from the hold of a vessel and placing them on deck or for lifting into boats is the same as for placing them on the wharf.

(2) An additional charge of Re. 1 per ton will be levied when packages require to be deposited on the wharf to be afterwards re-lifted by the crane into trucks.

(3) Heavy packages carted into Docks and loaded into railway wagons by Docks cranes for the convenience of the G. I. P. and B. B. & C. I. Railways by special arrangement with the Dock Manager will be charged Re. 1 per ton only.

(4) The charges for any exceptional work performed by means of any crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

B.—Charges against *Importers and Shippers* for the use of the Trustees' cranes.

(a) *5-ton steam cranes*—

Per day from 7-30 A.M. to 6 P.M. or sunset.	Per half day from 7-30 A.M. to 12-30 P.M. or 1-30 P.M. to 6-30 P.M. or sunset.	Per night from 7-30 P. M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P. M. to midnight or midnight to 3-30 A.M.
Rs. 8 each.	Rs. 4 each.	Rs. 8 each.	Rs. 4 each.

For casual lifts, and in the case of consignments not exceeding 5 packages *provided the crane is available*, an alternative charge of annas 8 per lift in lieu of the above rates will be made at the option of Importers and Shippers.

No charge will be made for the use of hand cranes, but shippers or consignees must provide labour to work the hand cranes at their own cost.

SECTION VII.

CHARGES ON TRANSHIPMENT AND DAMAGED GOODS.

A.—TRANSHIPMENT GOODS.

Charges against *Importers or Masters, Owners or Agents* of vessels in respect of cargo for transhipment whether landed at the Wet Docks or transhipped overside from vessel to vessel in Docks—

(1)	Cargo landed on and shipped from the wharf.	5 free days. 1 wharfage as per Section I or II as the case may be.
(2)	Cargo landed on the wharf and loaded into boats for subsequent shipment—	
	(*a*) by Port Trust labour.	Do. do.
	(*b*) by shippers' own labour.	5 free days. ¾ wharfage as per Section I or II as the case may be.
(3)	Cargo discharged overside into boats in Docks and shipped overside in Docks (ship to ship).	⅓rd wharfage as per Section I o II as the case may be.
(4)	Cargo discharged overside into boats in Docks and landed on the wharf—	
	(*a*) by Port Trust labour.	5 free days. 1 wharfage as per Section I or II as the case may be.
	(*b*) by shippers' own labour and shipped from the wharf.	5 free days. ¾ wharfage as per Section I or II as the case may be.
(5)	Cargo landed at the Bunders and shipped in Docks from the wharf or landed in Docks and shipped from the Bunders.	5 free days. ½ wharfage as per Section I or II as the case may be.
(6)	Specie landed and shipped from the Docks or landed in the Docks and shipped from the Bunders or in the stream and *vice versa*.	⅓rd wharfage as per Section I or II as the case may be.

N.B.—The application of wharfage rates under Section I or II will be determined by the Port of origin.

Notes.—(*i*) Carting of transhipment cargo within Dock limits will be undertaken by special arrangement with the Docks Manager at rates fixed by the Trustees and notified from time to time.

(*ii*) In the case of transhipments covered by through Bills of Lading, and which require storage in the Docks, special arrangements may be made with the Docks Manager in regard to storage charges.

(*iii*) Transhipment goods discharged into boats and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside will be charged overside charges under Section VIII.

(*iv*) The above Schedule of Rates will cover the right to storage for 5 days as specified; thereafter the ordinary Docks ground or shed rent charges will be levied.

B.—DAMAGED GOODS.

Cargo landed from vessels loading in Docks owing to fire or other accidental cause and reshipped or from vessels returned to Port by reason of the same causes or stress of weather.	Full Import and half Export wharfage as per Section I.

Notes.—(*i*) In cases where such cargoes are landed on Sundays or Holidays enumerated in By-law No. 106 by reason of *necessity*, actual out-of-pocket expenses in lieu of Sunday or Holiday work fees under Section V, Items A and B, will be levied in addition to the above rates.

(*ii*) Burst bale cargo re-landed in course of shipment for repacking will not be charged a second wharfage fee.

SECTION VIII.

OVERSIDE CHARGES.

Charges against *Masters, Owners or Agents of vessels or Importers or Shippers* in respect of cargo discharged or shipped overside in Docks.

(*a*)	Import goods delivered from vessels in Docks into lighters alongside for removal out of Docks.	½rd wharfage as per Section I or II as the case may be.
(*b*)	Export goods taken on board vessels in Docks from lighters alongside.	Do. do.
(*c*)	Transhipment goods discharged overside into lighters and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside.	Do. do.
(*d*)	Ships' stores and coal for consumption on board the vessels to which they are taken and shipped overside from boats alongside.	Free.
(*e*)	Ballast discharged or shipped overside in Docks for removal to or after removal from, a Port Trust Bunder where the usual wharfage charges are payable.	Do.

			Rs.	a.	p.
(*f*)	Ballast discharged or shipped overside in Docks for removal to, or after removal from, Bunders not belonging to the Port Trust.	Boat under 25 tons burden	1	0	0
		Boat over 25 and up to 50 tons burden	2	0	0
		Boat over 50 tons burden	2	8	0

SECTION IX.

WEIGHMENT CHARGES.

Charges against *Importers and Shippers or Masters, Owners or Agents of vessels* for weighing goods in Docks.

(*a*)	Goods weighed on Port Trust scales when labour is not supplied, including cost of Weighment Certificate of total weight, if required.	Rs. 3-0-0 per consignment per day, including attendance of clerk.
(*b*)	Goods weighed on Port Trust or private scales, when labour is not supplied and Weighment Certificate is not required.	Re. 1-0-0 per day per scale.
(*c*)	Goods weighed on Docks Weigh Bridges—	
	(1) For 16 tons or under ..	Re. 1-0-0.
	(2) For every additional ton or part of a ton.	Re. 0-0-6 per ton.
	EXCEPTION.—Manganese Ore provided the whole shipment is weighed.	*Re. 0-0-4 per ton.*
(*d*)	For weighment of goods when labour is supplied by Trustees.	Re. 0-6-0 per ton.
(*e*)	Certificate of details of weight.	Re. 1-0-0 per sheet.
(*f*)	Certificate of total weight only.	Re. 1-0-0 each.

SECTION X.

Sundries.

A.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of—

(*a*) *The use and hire of Docks Plant and gear*—

		Per day or part of a day. Rs. a. p.
"A" class four-wheeled trucks, capacity 20/30 tons	each	12 0 0
Wooden trucks for motors ..	,,	10 0 0
"B" class wooden trucks, capacity 15 tons ..	,,	6 0 0
"C" do. 10 ,, ..	,,	4 0 0
"D" do. 5 ,, ..	,,	2 0 0
Hand barrows	,,	0 8 0
Iron trays	,,	1 0 0
Skids for loading and unloading casks	,,	0 8 0
Skids used as guards	,,	1 0 0
Wooden sleepers	,,	0 8 0
Tripod scales with weights ..	,,	1 0 0
Floating stages	,,	2 0 0
Docks shoots	,,	1 0 0
Iron tubs	,,	1 0 0
Hand lamps	,,	0 8 0
Kitson, Washington and similar lamps	,,	2 8 0
Shackles	,,	0 8 0
Slings, capacity 3 tons.	,,	1 0 0
,, ,, 5 ,,	,,	1 8 0
,, ,, 10 ,,	,,	2 0 0
,, ,, 20 ,,	,,	4 0 0
,, ,, 30 ,,	,,	6 0 0
,, ,, 40 ,,	,,	8 0 0
,, ,, 50 ,,	,,	10 0 0
Trustees' tramway plant for shipping ore, ballast, coal, etc., per ton shipped.		0 2 6
Gear, not otherwise enumerated		..At rates to be fixed from time to time by the Docks Manager.

(To be used at risk of hirers.)

Notes.—(*i*) All gear, except manganese ore carts, requisitioned for use or hire will be charged for up to the time returned to Stores Depôt.

(*ii*) Trustees' manganese ore carts may be requisitioned for use *free of charge*, but a charge of Re. 1 per day will be levied in respect of every cart not returned to Stores Depot when not in use.

Transport wagons or traction engines	per	whole day or night	}	At rates to be fixed from time to time by the Docks Manager.
,, ,,	,,	half ,, ,,		
,, ,,	,,	3 hours.		
,, ,,	,,	2 ,,		
,, ,,	,,	hour.		

Portable flushing engine, if available.

(*b*) *Sorting cargo*—

Bag cargo only .. .. Rs. 0 3 0 per ton.

Iron, as specified under Section I, Item 46*c*, and timber, case goods, &c. .. .. ,, 0 6 0 ,, ,,

(*c*) *Hamallage*—

On goods, the cost of handling of which has not been included in the rates levied in this Schedule—

Import .. .. Rs. 0 4 0 per ton.

Export .. .. ,, 0 4 0 each.

(*d*) *Copies of chappas or bills* .. .. .. ,, 0 4 0 ,,

B.—Charges against *Master, Owners or Agents of vessels* in respect of—

(*a*) *Fresh water* supplied to shipping .. .. Rs. 1 8 0 per 1,000 gallons.

(*b*) *Removal of rubbish* deposited in Docks, subject to the provisions of Docks By-law No. 32. At rates per cart of 16 cwts., fixed from time to time by the Docks Manager.

C.—Charges against *Importers or Shippers* in respect of *Unloading* of carts, lorries, trucks, &c.

Unloading .. .. .. One anna per 16 cwts. or part thereof.

Notes.—(*i*) The Docks Manager has discretionary power to allow consignees or shippers to unload carts.

(*ii*) Heavy articles of machinery brought by trucks will be unloaded at the option of the Docks Manager at rates to be arranged.

(*iii*) Manganese ore in bulk will be unloaded free.

(*b*) *Opening packages*—

(1) Carriages, motor cars and aeroplanes	Rs.	0	8	0	per package.
(2) Machinery	„	0	4	0	„ „
(3) Mouldings	„	0	4	0	„ „
(4) Pianos and harmoniums	„	0	4	0	„ „
(5) Packages of other kinds	„	0	1	0	„ „

Note.—Opening of casks or cases of wines, spirits and similar goods will not be undertaken.

(*c*) *Repacking goods* by owners', etc., labour Rs. 0 0 6 per package on the original number handled.

(*d*) *Certificates*—

(1) Of measurement	Re.	1	0	0	each.
(2) Of details of measurement ..	„	1	0	0	per sheet.
(3) Of goods alongside for shipment ..	„	1	0	0	each.

(*e*) *Escorting fees* for goods removed from Docks to Docks or Apollo Bonded Warehouses, provided the goods are imported by one vessel and are bonded under one Bond Number and the relative Bills of Entry are presented all together and the goods removed under one escort .. .. „ 1 0 0

(*f*) In all other cases .. .. „ 1 0 0 per escort.

SECTION XI.

DRY DOCKS CHARGES.

Charges against *Masters, Owners and Agents of vessels* for the use of the Trustees' Dry Docks, including charges for docking, shoring and undocking.

(*a*) Charge for the first 24 hours of occupation.

Gross registered tonnage of vessels.				Tons.	Amount.			
					Rs.	a.	p.	
Not exceeding				1,000	400	0	0	minimum.
Exceeding	1,000	but not exceeding		1,050	426	9	0	
,,	1,000	,,	,,	1,100	446	14	0	
,,	1,100	,,	,,	1,150	467	3	0	
,,	1,150	,,	,,	1,200	487	8	0	
,,	1,200	,,	,,	1,250	507	13	0	
,,	1,250	,,	,,	1,300	528	2	0	
,,	1,300	,,	,,	1,350	548	7	0	
,,	1,350	,,	,,	1,400	568	12	0	
,,	1,400	,,	,,	1,450	589	1	0	
,,	1,450	,,	,,	1,500	609	6	0	
,,	1,500	,,	,,	1,550	629	11	0	
,,	1,550	,,	,,	1,600	650	0	0	
,,	1,600	,,	,,	1,650	670	5	0	
,,	1,650	,,	,,	1,700	690	10	0	
,,	1,700	,,	,,	1,750	710	15	0	
,,	1,750	,,	,,	1,800	731	4	0	
,,	1,800	,,	,,	1,850	751	9	0	
,,	1,850	,,	,,	1,900	771	14	0	
,,	1,900	,,	,,	1,950	792	3	0	
,,	1,950	,,	,,	2,000	812	8	0	
,,	2,000	,,	,,	2,050	818	12	0	
,,	2,050	,,	,,	2,100	825	0	0	
,,	2,100	,,	,,	2,150	831	4	0	
,,	2,150	,,	,,	2,200	837	8	0	
,,	2,200	,,	,,	2,250	843	12	0	
,,	2,250	,,	,,	2,300	850	0	0	
,,	2,300	,,	,,	2,350	856	4	0	
,,	2,350	,,	,,	2,400	862	8	0	
,,	2,400	,,	,,	2,450	868	12	0	
,,	2,450	,,	,,	2,500	875	0	0	
,,	2,500	,,	,,	2,550	881	4	0	
,,	2,550	,,	,,	2,600	887	8	0	
,,	2,600	,,	,,	2,650	893	12	0	
,,	2,650	,,	,,	2,700	900	0	0	
,,	2,700	,,	,,	2,750	906	4	0	
,,	2,750	,,	,,	2,800	912	8	0	
,,	2,800	,,	,,	2,850	918	12	0	
,,	2,850	,,	,,	2,900	925	0	0	
,,	2,900	,,	,,	2,950	931	4	0	
,,	2,950	,,	,,	3,000	937	8	0	
,,	3,000	,,	,,	3,050	942	8	0	
,,	3,050	,,	,,	3,100	947	8	0	
,,	3,100	,,	,,	3,150	952	8	0	
,,	3,150	,,	,,	3,200	957	8	0	

Gross registered tonnage of vessels.				Tons.	Amount.		
					Rs.	a.	p.
Exceeding	3,200	but not exceeding		3,250	962	8	0
,,	3,250	,,	,,	3,300	967	8	0
,,	3,300	,,	,,	3,350	972	8	0
,,	3,350	,,	,,	3,400	977	8	0
,,	3,400	,,	,,	3,450	982	8	0
,,	3,450	,,	,,	3,500	987	8	0
,,	3,500	,,	,,	3,550	992	8	0
,,	3,550	,,	,,	3,600	997	8	0
,,	3,600	,,	,,	3,650	1,002	8	0
,,	3,650	,,	,,	3,700	1,007	8	0
,,	3,700	,,	,,	3,750	1,012	8	0
,,	3,750	,,	,,	3,800	1,017	8	0
,,	3,800	,,	,,	3,850	1,022	8	0
,,	3,850	,,	,,	3,900	1,027	8	0
,,	3,900	,,	,,	3,950	1,032	8	0
,,	3,950	,,	,,	4,000	1,037	8	0
,,	4,000	,,	,,	4,050	1,042	8	0
,,	4,050	,,	,,	4,100	1,047	8	0
,,	4,100	,,	,,	4,150	1,052	8	0
,,	4,150	,,	,,	4,200	1,057	8	0
,,	4,200	,,	,,	4,250	1,062	8	0
,,	4,250	,,	,,	4,300	1,067	8	0
,,	4,300	,,	,,	4,350	1,072	8	0
,,	4,350	,,	,,	4,400	1,077	8	0
,,	4,400	,,	,,	4,450	1,082	8	0
,,	4,450	,,	,,	4,500	1,087	8	0
,,	4,500	,,	,,	4,550	1,092	8	0
,,	4,550	,,	,,	4,600	1,097	8	0
,,	4,600	,,	,,	4,650	1,102	8	0
,,	4,650	,,	,,	4,700	1,107	8	0
,,	4,700	,,	,,	4,750	1,112	8	0
,,	4,750	,,	,,	4,800	1,117	8	0
,,	4,800	,,	,,	4,850	1,122	8	0
,,	4,850	,,	,,	4,900	1,127	8	0
,,	4,900	,,	,,	4,950	1,132	8	0
,,	4,950	,,	,,	5,000	1,137	8	0
,,	5,000	,,	,,	5,050	1,142	8	0
,,	5,050	,,	,,	5,100	1,147	8	0
,,	5,100	,,	,,	5,150	1,152	8	0
,,	5,150	,,	,,	5,200	1,157	8	0
,,	5,200	,,	,,	5,250	1,162	8	0
,,	5,250	,,	,,	5,300	1,167	8	0
,,	5,300	,,	,,	5,350	1,172	8	0
,,	5,350	,,	,,	5,400	1,177	8	0
,,	5,400	,,	,,	5,450	1,182	8	0
,,	5,450	,,	,,	5,500	1,187	8	0
,,	5,500	,,	,,	5,550	1,192	8	0
,,	5,550	,,	,,	5,600	1,197	8	0
,,	5,600	,,	,,	5,650	1,202	8	0
,,	5,650	,,	,,	5,700	1,207	8	0
,,	5,700	,,	,,	5,750	1,212	8	0
,,	5,750	,,	,,	5,800	1,217	8	0
,,	5,800	,,	,,	5,850	1,222	8	0
,,	5,850	,,	,,	5,900	1,227	8	0
,,	5,900	,,	,,	5,950	1,232	8	0

Gross registered tonnage of vessels.				Tons.	Amount. Rs.	a.	p.
Exceeding	5,950	but not exceeding		6,000	1,237	8	0
,,	6,000	,,	,,	6,050	1,242	8	0
,,	6,050	,,	,,	6,100	1,247	8	0
,,	6,100	,,	,,	6,150	1,252	8	0
,,	6,150	,,	,,	6,200	1,257	8	0
,,	6,200	,,	,,	6,250	1,262	8	0
,,	6,250	,,	,,	6,300	1,267	8	0
,,	6,300	,,	,,	6,350	1,272	8	0
,,	6,350	,,	,,	6,400	1,277	8	0
,,	6,400	,,	,,	6,450	1,282	8	0
,,	6,450	,,	,,	6,500	1,287	8	0
,,	6,500	,,	,,	6,550	1,292	8	0
,,	6,550	,,	,,	6,600	1,297	8	0
,,	6,600	,,	,,	6,650	1,302	8	0
,,	6,650	,,	,,	6,700	1,307	8	0
,,	6,700	,,	,,	6,750	1,312	8	0
,,	6,750	,,	,,	6,800	1,317	8	0
,,	6,800	,,	,,	6,850	1,322	8	0
,,	6,850	,,	,,	6,900	1,327	8	0
,,	6,900	,,	,,	6,950	1,332	8	0
,,	6,950	,,	,,	7,000	1,337	8	0

For every 50 tons or part of 50 tons in excess of 7,000 tons, Rs. 5-0-0.

(*b*) *For occupation from after the first* 24 *hours up to the* 8*th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 50-0-0

(*c*) *For occupation from the* 9*th day to the* 20*th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 75-0-0

(*d*) *For occupation beyond the* 20*th day.* The Trustees reserve to themselves the right to increase the daily charge to any amount not exceeding Rs. 500.

(*e*) *For docking or undocking on Sundays or holidays enumerated in Docks By-law No.* 106—

(1) Docking, per vessel .. Rs. 100-0-0 in addition to the rates mentioned above plus actual extra expenses.

(2) Undocking, do. .. Do. do.

Note.—In cases of genuine emergency such as a vessel being in danger, the extra fees for docking on Sundays and holidays are not leviable.

(*f*) *When two or more vessels are docked together.* The above rates will be levied on the aggregate tonnage of the vessels.

EXCEPTION.—When two or more vessels are docked in the entire length of the Hughes Dry Dock without the caisson being placed in position between them, the ordinary charges as per item (a) et seq. *of this Section will be levied for each vessel separately.*

(*g*) *A vessel engaging the Dock and not using it.* Rs. 300-0-0.

Notes.—(i) If the Dock is required for another vessel, a vessel that has already occupied it for 72 hours must immediately vacate or pay a fresh fee calculated according to the Table on her gross tonnage for the first 24 hours, for every 24 hours or part thereof that she remains in occupation.

(ii) When work of scraping, painting or repairs is actually done on vessels in Dock on Sundays or holidays, the usual charge will be made according to the period of occupation, otherwise Sundays and authorised holidays will be allowed free.

(iii) For cleaning a Dock and removing rubbish, a charge of Rs. 15-0-0 will be made against the license, *vide* By-law No. 13.

(iv) When bilge water is run out into Dock, the cost of deodorising and disinfecting is charged against the Master, etc., of the vessel.

(v) In the case of vessels requiring to undock between 6 P.M. and 10-30 A.M., if the notice of undocking reaches the Docks Manager later than 5 P.M., an extra charge of Rs. 10-0-0 will be levied.

(vi) An extra charge is leviable for special blocks required to be led on account of peculiarities in the construction of any vessel.

BENGAL CHAMBER OF COMMERCE.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA.

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Aloes, in bags and boxes	20	.....
Alum, in „	20	.....
Aniseed, in bags	8	.....
Arrowroot, in cases	.....	50
Arsenic, in bags or cases	20	.....
Assafœtida, in bags and boxes	20	.....
Apparel, in boxes	.....	50
Bark, in bags...	8	.....
Bees' Wax	20 gross.	
Barilla...	20	.....
Betel-nut	20	.....
Books	.....	50
Borax	20	.....
Bran	14	.....
Brimstone	20	.....
Bullion	at per cent.	
Cake-lac, in bags	16	.....
Camphor, in cases	.....	50
Cardamoms, in robbins	8	.....
„ „ boxes	.....	50
Cassia, in boxes	.....	50
„ „ bags	12	.....
Castor Seed	15	.....
Chillies (dry), in bags	8	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
China Root, in bags	11	.....
„ „ boxes	.....	50
Chiretta, in bales	16	50
Churrah	14	.....
Cigars	.....	50
Cloves, in bags	8	.....
„ „ boxes	.....	50
Coals	20	.....
Cochineal	.....	50
Coffee, in bags	18	.....
„ „ casks	16	.....
Coral, rough	20	.....
Coir, loose and unscrewed	12	.....
Coir, in dholls	10	.....
Copras or Cocoanut Kernel	14	.....
Coriander Seed	12	.....
Cotton, in bales	Actual measurement at	50
Cowries	20	.....
Cumin Seed	8	.....
„ „ Black	8	.....
Cutch, in bags	18	.....
„ „ cases	.....	50 not exceeding 20 cwt. gross.
Dates, wet	20	.....
„ dry	16	.....
Dhall	20	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Elephants' Teeth, in bulk	20	.....
Furniture	.....	50
Garlic and Onions	12	.....
Ginger	16	.....
Gram	20	.....
Gums, in cases	.....	50
Gunny Bags and Gunny Cloth	.....	50 not exceeding 2,240 lbs.
Ganjah	.....	50 gross.
Hemp	5 bales not exceeding	52
Hides, Buffalo or Cow, cured	14 gross.	
Hoofs, Horn Shavings and Tips	20	.....
Horns, Cow, Buffalo, or Deer	20	.....
India-rubber, in bags	16	.....
" " cases	.....	50
Indigo...	.....	50
Iron	20	.....
Jute	5 bales not exceeding	52
Jute Cuttings	5 bales not exceeding	52
Lac Dye	.....	50
Lard	20 gross.	
Linseed	20	.....
Mace	.....	50
Machinery	20	.....
Metals	20	.....
Mathie Seed	18	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Myrabollams...	16	.....
Molasses	2 puncheons	or 4 hhds.
Mother-o'-Pearl, in bags	20	.....
„ „ chests	20	.....
Mowrah Flowers	20	.....
Mowrah Seed	20	.....
Munjeet	.....	50
Mustard or Rape Seed	20	.....
Niger Seed	20	.....
Nutmegs, in cases or casks	.....	50
Nux Vomica	16	.....
Oats	16	.....
Oil, in cases	.....	50
„ „ casks	4 hhds.	
Oil-seed Cake	20	.....
Opium	per chest.	
Paddy	16	.....
Palmatine, in bags	16	.....
Peas	20	.....
Pepper, Long	12	.....
„ Black	14	.....
Planks and Deals	.....	50
Poppy Seed	20	.....
Putchuck	10	.....
Rags	.....	50
Raw Silk, in bales	10	.....

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Rattans, for dunnage	20	.....
Red Wood, ,, ...	20	.....
Rhea	5 bales not exceeding	52
Rice	20	.....
Rope, in coils	.....	50
Rope, Lines and Twines, in bundles ...	16	.....
Rum, in casks	2 puncheons	or 4 hhds.
Safflower	5 bales not exceeding	52
Sago, in cases	.....	50
Sal-ammoniac, in bags	20	.....
,, ,, boxes	20	gr oss.
Saltpetre	20	.....
Salt	20	.....
Sapan-wood, for dunnage...	20	.....
Sealing Wax, in cases	.....	50
Seed-lac, in cases	.....	50
,, ,, bags	16	.....
Senna	.....	50
Shells, rough, in bags	20	.....
Shellac, in cases	.....	50
,, ,, bags	16	.....
Silk Chussum	.....	50
,, Waste	.....	50
Silk Piece-goods	.....	50
Skins	14	gr oss.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Soap, country, in cases	.....	50
„ „ bags	15	.....
„ „ bar	20	.....
Stick, Lac, in cases	.....	50
„ „ bags	16	.....
Sugar	20	.....
Tallow, in cases or casks	20 gross.	
Talc	20	.....
Tamarind, in cases or casks	20 gross.	
Tapioca	.....	50
Tea	.....	50
Teel Seed	20	.....
Timber, round	.....	40
„ square	.....	50
Tincal...	20	.....
Tobacco, in bales	5 bales not exceeding.	52
Tortoise Shells, in chests	.....	50
Turmeric	16	.....
Wheat...	20	.....
Wool	.....	50

Jute, Jute Cuttings, Hemp, Cotton, Safflower, and other articles similarly packed, are screwed in bales varying from 300 *to* 400 *lbs.*

Goods in casks or cases to be calculated at gross weight when paying freight by weight.

At a Special General Meeting of the Chamber, held on the 29th November 1883, it was resolved—

That for Gunny Bags and Gunny Cloth the ton shall be 50 cubic feet, not exceeding 2,240 lbs. "Gross."

That the term "*Dead Weight*" shall be understood to mean the following articles "*only*" :—Sugar, Saltpetre, Rice, Wheat, Gram Dhall, Peas and all Metals.

SCHEDULE OF COMMISSION CHARGES.

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce, held on the 26th February 1892, with effect from that date.

1. On the sale, purchase, or shipment of Bullion, Gold Dust, or Coin ... ... 1 per cent.
2. On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones, or Jewellery ... ... 2½ „
3. On purchasing ditto when funds are provided by the Agent ... ... 5 „
4. On the sale or purchase of all other goods—the Commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges ... ... 5 „
5. On returns for Consignments if made in produce ... 2½ „
6. On returns of Consignments if in Bills, Bullion or Treasure ... ... 1 „
7. On accepting Bills against Consignments ... ... 1 „
8. On the sale or purchase of Ships, Factories, Houses, Lands and all property of a like description... ... 2½ „
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2*s.* per rupee ... ... ½ com.
10. On making advances or procuring loans of money for Commercial purposes, when the aggregate commission does not exceed 5 per cent. ... ... 2½ per cent.
11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts or on the shipment of goods where no other commission is derived. 2½ „
12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money ... ... 2½ „

13. On *del-credere*, or guaranteeing the due realisation of sales ... ...2½ per cent.

14. On the management of Estates for Executors or Administrators ... ... 2½ „

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading. 2½ „

16. On advertising as the Agents for Owners or Commanders of ships, for cabin passengers on the amount of passage money, whether the same shall pass through the Agent's hands or not... ... ... 2½

17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captains or Charterers of a vessel, upon the gross amount of freight, brokerage inclusive ... ... 5 „

18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings ... ... 5 „

19. On engaging troops for a ship to Great Britain or elsewhere on the gross amount of passage money for rank and file ... ... 2½ „

20. On realising inward freight, inward troop, emigrant, or cabin passage money ... ...2½ „

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... ...2½ to 5 „

If Opium, Indigo, Raw Silk or Silk Piece-goods. 1¼ to 2½ „

If Treasure, Precious Stones, or Jewellery ... ¾ to 1 „

22. On effecting Insurances, whether on lives or property ... 2½ „

23. On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium ... 2½ „

24.	On drawing, purchasing, selling or negotiating Bills of Exchange	1 per cent.
25.	On debts or other claims when a process-at-law or arbitration is incurred in claiming them ...	24 „
	Or if recovered by such means	5 „
26.	On Bills of Exchange returned dishonoured ...	1 „
27.	On collecting house-rent	2½ „
28.	On ship's disbursements...	2½ „
29.	On realising Bottomry Bonds, or negotiating any loan on *respondentia*	2½ „
30.	On granting Letters-of-Credit	1 „
31.	On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another	¼ „
32.	On delivering up Government Securities, and Bank or other Joint Stock Shares, on the market value...	½
33.	On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged	½ „

☞ *Brokerage, when paid, is to be separately charged.*

COCHIN CHAMBER OF COMMERCE.

TONNAGE SCALE.

Goods.	Packages.	Shipping Ton.
Arrowroot	Cases	50 Cubic feet.
Ditto	Bags	16 Cwts. Nett.
Bees' Wax	Cases	50 Cubic feet.
Ditto	Bags	16 Cwts. Nett.
Betelnut	Do. or Mats	16 „ „
Blackwood	In square Logs ...	50 Cubic feet.
Blackwood, otherwise ...	Do. do. ...	20 Cwts. Nett.
Bone-meal	Bags	20 „ „
Cardamoms	Robbins...	10 „ „
Ditto	Bags	10 „ „
Ditto	Cases	50 Cubic feet.
Cashew Nuts	Bags	14 Cwts.
Cassia	Bales	800 lbs. Nett } 50 Cubic
Cinnamon	Do.	800 „ „ } feet.
Ditto	Cases	50 Cubic feet.
Citronella Oil	Cases, Drums or Tanks	50 „ „
Cocoanut Oil	Casks	14 Cwts. Nett.
Cocculus Indicus ...	Robbins	14 „ „
Ditto ...	Bags	16 „ „
Coffee	Casks	16 „ „
Ditto	Bags	18 „ „
Ditto	Cases	50 Cubic feet.
Coir Fenders	Loose	8 Cwts. Nett.
Coir Yarn and Fibre ...	Pressed Bales	50 Cubic feet.
Ditto ...	Bundles or Coils ...	8 Cwts. Nett.
Ditto ...	Dholls not exceeding 4 lbs.	10 „ „

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Coir Matting ...	Rolls	50 Cubic feet, $\frac{1}{7}$th allowed off for the round.
Coir Rope ...	Coils	8 Cwts. Nett.
Copprah	Robbins	10 „ „
Ditto	In Pressed Bales ...	50 Cubic feet.
Ditto	Bulk	10 Cwts. Nett.
Ditto	Bags	10 „ „
Ditto	Bags each cup cut in 4 pieces	12 „ „
Cotton	Pressed Bales	50 Cubic feet.
Cowries	Bags or Cases	20 Cwts. Nett.
Cutch	Cases	50 Cubic feet.
Ditto	Bags or Baskets... ...	16 Cwts. Nett unscrewed.
Cinchona ...	Bales	50 Cubic feet.
Elephants' Teeth ...	Cases	50 „ „
Ditto ...	Bundles	18 Cwts. Nett.
Ditto ...	Loose	20 „ „
Fish Oil	Casks	14 „ „
Ginger	Cases	50 Cubic feet.
Ditto	Bags	12 Cwts. Nett.
Ditto	Casks	8 „ „
Gingelly Seed	Bags	20 „ „
Gums of all kinds ...	Cases	50 Cubic feet.
Hemp	Screwed Bales	50 „ „
Hides	Unpressed	12 Cwts. Nett.
Ditto Green	Do.	20 „ „
Ditto Dry	Bales	50 Cubic feet.
Horns, Buffalo and Cow.	Loose	16 Cwts. Nett.

TONNAGE SCALE—(*concld.*)

Goods.	Packages.	Shipping Ton.
Horns, Deer	Loose	12 Cwts. Nett.
Lemon Grass Oil ...	Cases, Drums or Tanks...	50 Cubic feet.
Linseed	Bags	18 Cwts. Nett.
Mica	Cases	50 Cubic feet.
Myrabollams	Bags	16 Cwts. Nett.
Nux Vomica	Robbins	14 „ „
Ditto	Bags	16 „ „
Nutmegs	Cases	50 Cubic feet.
Oil Seeds	Bags	17 Cwts. Nett.
Other Oils	Cases, Drums or Tanks.	50 Cubic feet.
Palmyra Fibre ...	Pressed Bales	50 „ „
Ditto	Bundles	8 Cwts.
Pepper	Bags	16 Cwts. Nett.
Ditto	Robbins	14 „ „
Plumbago	Bags or Barrels... ...	20 „ „
Poonac	Bundles, Bales or Bags.	20 „ „
Ditto	Broken Bags	17 „ „
Rice	Bags	20 „ „
Saltpetre	Do.	20 „ „
Sandalwood, Chips and Roots	... ...	8 „ „
Sandalwood, other classes.	... ...	11 „ „
Sugar	Bags	20 „ „
Tallow	Casks and Cases ...	18 „ „
Tea	Chests	50 Cubic feet.
Timber (all kinds) square Logs or Planks ...	... ...	50 „ „
Ditto Round Logs...	... ...	50 „ „
Ditto otherwise ...	... ...	20 Cwts. Nett.
Turmeric...	Bags	14 „ „
Wheat	Do.	20 „ „
Ditto	Mooras	18 „ „

Coir Junk, Horns, Oil Breakers, Hides loose, and all Packages not exceeding 56 lbs. gross to be taken as broken stowage at half freight.

MADRAS CHAMBER OF COMMERCE.

TONNAGE SCALE.

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Aloes, in bags	20	.....
Do. in boxes	20	.....
Alum	20	.....
Aniseed	8	.....
Arrowroot, in cases	.....	50
Assafœtida, in bags	20	.....
Do. in boxes	20	.....
Apparel	.....	50
Bark, in bags	8	.....
Barrilla	20	.....
Bees' Wax	20	.....
Betelnut	18	.....
Books	.....	50
Borax or Tincal	20	.....
Do. in cases	.....	50
Brimstone	20	.....
Bullion	at per cent.	
Cake Lac, in bags	16	.....
Camphor, in cases	.....	50
Cardamoms, in robbins	8	.....
Do. in boxes	.....	50
Do. in bags	10	.....
Cassia, all sorts	.....	50
Castor Seed	15	.....
Chillies, in bags	12	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Chillies, in robbins	14	.....
China root, in bags	11	.....
Do. in boxes...	.....	50
Chiretta...	.....	50
Cigars...	.....	50
Cloves, in bags	8	.....
Do in chests	.....	50
Coals	20	.....
Cochineal	.....	50
Coffee, in bags	18	.....
Do. in robbins and casks	16	.....
Do. in cases	17	.....
Coir Yarn and Fibre, screwed bales ...	.....	50
Do. in bundles and dholls	10	.....
Copra, in bags	12	.....
Do. do. each cup cut in 4 pieces ...	14	.....
Coriander Seed	12	.....
Cotton, in bales	.....	55
Do. in Piece-goods	.....	50
Do. in yarn	.....	50
Cowries	20	.....
Cutch, in bags	17	.....
Dates, wet	20	.....
Do. dry	16	.....
Dhall	20	.....
Elephants' Teeth, in bulk	16	.....

TONNAGE SCALE—*(contd.)*

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Elephants' Teeth, on cases...	.....	50
Fenugreek Seed	16	.....
Furniture	.....	50
Garlic and Onions	12	.....
Ginger, in bags or bales	12	.....
Do. in cases	.....	50
Gingelly Seed	17	.....
Gram	20	.....
Ground Nuts, in shell	12	.....
Do. shelled	16	.....
Gums, in cases, not enumerated... ...	.....	50
Gunny-Bags	.....	50
Do. Cloth	.....	50
Ganjah	.....	50
Hemp, in bales	.....	50
Hides	.....	50
Hoofs, Horn Shavings, and Tips... ...	20	.....
Horns, Cow and Buffalo	20	.....
Do. Deer	16	.....
Indigo	.....	50
Jute, in bales...	.....	50
Lac Dye	.....	50
Lard	.....	50
Linseed	18	.....
Mace, in cases	.....	50
Machinery	20	.....

TONNAGE SCALE.—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Metals...	20	.....
Myrabollams	17	.....
Molasses	20	.....
Mother-o'-Pearl, in bags	20	.....
Do. in chests	20	.....
Munjeet	.....	50
Mustard Seed	18	.....
Niger Seed	17	.....
Nutmegs, in chests	.....	50
Nux Vomica, in bags or cases	16	.....
Oats	12	.....
Oil, in cases	20	.....
Do. in casks	210 Imperial Gallons.	
Olibanum	18	.....
Paddy, in bags	15	.....
Palmyra Fibre	.....	50
Peas	20	.....
Pepper, in bags	16	.....
Planks and Deals	.....	50
Poonac	20	.....
Poppy Seed	15	.....
Putchuk	10	.....
Rape Seed	18	.....
Raw Silk, in bales	10	.....
Rattans	20	.....
Redwood for Dunnage	20	.....
Rhea in bales	.....	50

TONNAGE SCALE—(*contd.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Rice, in bags	20	.....
Roping, in coils	.....	50
Do. lines and twines, in bundles	14	.....
Do. coir, in coils	10	.....
Rum, in casks	210 Imperial	Gallons.
Safflower, in bales	.....	50
Sago, in cases	.....	50
Sal Ammoniac, in bags	15	.....
Do. in cases	.....	50
Saltpetre	20	.....
Salt	20	.....
Sapan Wood	20	.....
Sharks' Fins	16	.....
Sealing Wax, in cases	.....	50
Seed Lac, in cases	.....	50
Do. in bags	16	.....
Senna, in bales	.....	50
Sarsaparilla	.....	50
Shells, rough, in bags	20	.....
Shell Lac, in cases	.....	50
Do. in bags	16	.....
Silk Piece-goods	.....	50
Skins	.....	50
Soap, country, in cases	.....	50
Do. in bags	15	.....
Do. in bars	20	.....

TONNAGE SCALE—(*concld.*)

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Stick, Lac, in cases	.....	50
Do. in bags...	16	.....
Sugar, including Jaggery, in bags ...	20	.....
Tallow, cases or casks	20	.....
Talc	20	.....
Tamarind, in cases or casks	20	.....
Tapioca	.....	50
Tea, in chests	.....	50
Timber	.....	50
Tobacco, in bales	.....	50
Tortoise shell, in chests	.....	50
Turmeric, in bags	14	.....
Wheat	20	.....
Wool, in bales	.....	50
All other articles not enumerated, in bales or cases	.....	50

RULE.

The articles mentioned in the margin are to be measured before shipment, at the press, godown, or on the beach, at the option of the shipper, and the measurement is to be entered on the face of the Bill of Lading. In measuring, the callipers are to take in the rope, of iron hoop, on the one side of the bale, and leave it out on the other. Half inches are to be given and taken alternately. Ten bales per cent. as a maximum are to be measured, a moiety to be chosen by the shipper and a moiety by the ship; and, in the event of any dispute arising, the bales are to be measured by a surveyor, to be appointed by the Chamber of Commerce. The surveyor's decision to be final, and his fee to be five rupees, one-half to be borne by each party. All other goods to be measured at port of discharge.

Coir, in Bales.
Cotton.
Ganjah.
Hemp.
Jute.
Munjeet.
Palmyra Fibre.
Senna Leaf.
Wool.
Sarsaparilla.

A. J. YORKE,
Chairman of the Chamber of Commerce.

MADRAS, 30*th May* 1905.

KARACHI CHAMBER OF COMMERCE.

TONNAGE SCALE.

1. The Karachi Tonnage Scale for Steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead weight except in the case of Salt.

2. The standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for Ships.

3. The Freight on Oil to be paid on the full gauge of the cask ascertained at the Port of discharge.

4. When Freight is payable on weight, the same is to be on the nett weight delivered.

5. When Cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the Ship shall be entitled to proportionate extra freight, but in no case shall a Ship be compelled to take bales larger than 14 feet.

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 „
Annato, in cases	40 feet.	50 feet.
Apparel „	40 „	50 „
Arrowroot, in cases...	40 „	50 „
Assafœtida, in cases...	40 „	50 „
Bajree, in bags	18 cwt.	20 cwt.
Barilla	16 „	20 „
Barley, in bags	15 „	18 „
Bees' Wax, in cases...	40 feet.	50 feet.
Betelnut, in bags	13 cwt.	16 cwt.
Blackwood, in straight square logs ...	40 feet.	50 feet.
Do. otherwise	16 cwt.	20 cwt.

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Bone-meal and Bone-dust	20 cwt.	20 cwt.
*Bones, crushed, in bags (as per standards preserved by the Chamber)	17 „ 15 „ 14 „	20 „
Bones, loose	8 „	10 „
Books	40 feet.	50 feet.
Borax, in cases	40 „	50 „
Do. in bags	16 cwt.	20 cwt.
†Bran, in bags (pressed)	10 „	.....
Bran, in bags (unpressed)	9 „	.....
Buffalo horns, in bundles	6 „	8 cwt
Bullion	per cent.	per cent.
Camphor, in cases	40 feet.	50 feet.
Canes or Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet.	50 feet.
Cassia Lignea, Fistula and Buds	40 „	50 „
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet.	50 feet.
Cigars	40 „	50 „
Cinnamon, in bales	.....	6 cwt.
Do. in cases	40 feet.	50 feet.
Cloves, in cases	40 „	50 „
Do. in bags or frazils	8 cwt.	10 cwt.
Coals	20 „	20 „
Cocoa, in bags	10 „	12 „
Coculus Indicus, in bags	13 „	16 „
Coffee, in cases	40 feet.	50 feet.

* NOTE.—The scale for grades differing from the standards to be settled by private arrangement between shippers and Steamer Agents. Any disputes between them to be referred to, and decided by, the Committee of the Chamber.

† NOTE.—Pressed Bran to be understood as not less than 5 mds. (of 28 lbs.) in a bag of 45½ × 25 inches.

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Coffee, in bags or frazils	12 cwt.	16 cwt.
Coir, in bales...	40 feet.	50 feet.
Do. in bundles or loose	5 cwt.	6 cwt.
Do. Rope, in coils...	40 feet.	8 ,,
Colocynth, in cases	40 ,,	50 feet.
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins	8 ,,	12 ,,
Do. in bags	.....	12 ,,
Do. cut, in bags	11 cwt.	.....
Coral, rough (not specimen), in bags	16 ,,	20 cwt.
Cotton Seed	13 ,,	14 ,,
Do. in bales	40 feet.	50 feet.
Cowries, in cases	40 ,,	50 ,,
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 ,,	12 ,,
Cummin Seed, in cases	40 feet.	50 feet.
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt.
* Cylindrical Packages, Rolls, &c... ...	40 feet.	.....
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 ,,	16 ,,
Dhall, crushed or split, in bags	17 ,,	20 ,,
Dragoons' Blood, in cases	40 feet.	50 feet.
Ebony, square and straight	40 ,,	50 ,,
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet.	50 feet.
Do. in bundles ...	14 cwt.	18 cwt.
Do. loose	16 ,,	20 ,,
Fennel Seed	10 ,,	.....

* NOTE.—On and after 1st March 1903, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, &c., *viz.*, that the square of the diameter be multiplied by the length and one-fifth be deducted from the product.

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Fenugreek or Methey Seed	17 cwt.	.....
Fishmaws (or Isinglass), in cases ...	40 feet.	.....
Flour	18 cwt.	.....
Do. Middlings or Sharps in bags ...	12 „	.....
Furniture	40 feet.	50 feet.
Galingals	10 cwt.	12 cwt.
Galls, in bags...	13 „	16 „
Do. in cases	40 feet.	50 feet.
Ghee, in dubbas or casks	40 „	15 cwt.
Ginger, dry, in cases	40 „	50 feet.
Do. in bags	10 cwt.	12 cwt.
Gram	17 „	20 „
Groundnuts, shelled	13 „	16 „
Do. unshelled	6 „	8 „
Gums, of all kinds, in cases	40 feet.	50 feet.
Gum Olibanum, in bags	13 cwt.	16 cwt.
Hurtall, in cases	40 feet.	50 feet.
Hemp, in screwed bales	40 „	50 „
Do. loose or in bundles...	5 cwt.	7 cwt.
Hides and Skins, in screwed bales ...	40 feet.	50 feet.
Do. loose, and in small bundles	40 „	12 cwt.
Horns, Buffalo and Cow, loose	13 cwt.	16 „
Do. Deer, loose	6 „	8 „
Horn Tips, of any kind, and hoofs ...	13 „	16 „
Indigo, in cases	40 feet.	50 feet.
Iron, old or scrap	20 cwt.	.....
Iron or Steel Rails	20 „	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Jackwood	40 feet.	50 feet.
Jaggery	18 cwt.	.....
Jowari, in bags	18 „	20 cwt.
Lac Dye, in shells or cases	40 feet.	50 feet.
Lac (seed) in bags	13 cwt.	.....
Lang, in bags	18 „	20 cwt.
Lang, crushed, or Dhall	17 „	20 „
Linseed, in bags	16 „	18 „
Mace, in cases	40 feet.	50 feet.
Maize, in bags	17 cwt.	20 cwt.
Mother-o'-Pearl, in cases	40 feet.	50 feet.
Do. in bags	16 cwt.	20 cwt.
Mowra Flowers	18 „	20 „
Do. Seed, in bags	13 „	16 „
Munjeet or Madder Root, in cases or bales	40 feet.	50 feet.
Do. do. in bundles or bags.	8 cwt.	12 cwt.
Musk, in cases	40 feet.	50 feet.
Mussor, in bags	18 cwt.	20 cwt.
Mutter	18 „	20 „
Myrabollams, in bags	13 „	16 „
Niger Seed	14 „	17 „
Nutmegs, in cases	40 feet.	50 feet.
Nux Vomica, in cases	40 „	50 „
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in casks	40 feet.	210 Impl. gals.
Oil, Cocoanut	11 cwt.	.....
Oil-cake in cakes, or lumps (in bags) ...	16 „	.....

TONNAGE SCALE—(*contd.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Oil Seeds—		
Castor Seed	14 cwt.	17 cwt.
Teel or Gingelly Seed	15 „	.....
Rape Seed, Sita, Jamba and other kinds	16 „	.....
Mustard Seed	16 „	.....
Khorassan	16 „	.....
Opium	per chest.	per chest.
Paddy, in bags	13 cwt.	16 cwt.
Pepper, in bags	13 „	16 „
Pimento	12 „	14 „
Plumbago, in bags	16 „	20 „
Poppy Seed, in single bags (1½ cwt.) ...	13 „	16 „
Do. do. (1¼ cwt.) ...	14 „	17 „
Do. Double bags (1¼ cwt.) ...	14 „	17 „
Do. in bags (1½ cwt.)	14 „	17 „
Rails, iron or steel	20 „	.....
Rattans, in bundles	13 „	16 cwt.
Do. Ground...	13 „	16 „
Red Wood	13 „	16 „
Rhubarb, in cases	40 feet.	50 feet.
Rice, in bags...	18 cwt.	20 cwt.
Safflower, in cases	40 feet.	50 feet.
Do. in screwed bales	40 „	50 „
Do. in bags	8 cwt.	10 cwt.
Sago, in cases	40 feet.	50 feet.
Sal-Ammoniac, in cases	40 „	50 „
Do. in bags	15 cwt.	18 cwt.
Salt	28 Indian maunds of 82-2/7 lbs.	28 Indian maunds of 82-2/7 lbs.
Salt Fish	14 cwt.	14 cwt.
Saltpetre	20 „	20 „
Sandal and Sapan-wood	11 „	16 „

TONNAGE SCALE—(*concld.*)

ARTICLES.	STEAMERS.	SHIPS.
	To the Ton.	To the Ton.
Sealing Wax, in cases	40 feet.	50 feet.
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet.	50 feet.
Shells, rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 „	10 „
Do. in cases	40 feet.	50 feet.
Soap, in cases	40 „	50 „
Sugar, in bags	19 cwt.	20 cwt.
Talc	16 „	20 „
Tallow	40 feet.	50 feet
Tamarind	15 cwt.	18 cwt.
Tanned Skins, in bundles	8 „	10 „
Do. in pressed bales	40 feet.	.....
Tea, in chests	40 „	50 feet.
Timber, Teak Square Planks and *Poon* ...	40 „	50 „
Timber, Teak round (one-fifth off) ...	.....	.....
Tobacco, in bales	40 feet.	50 feet.
Tortoise Shells, in chests	40 „	50 „
Turmeric, in bags	11 cwt.	13 cwt.
Tutenague	16 „	20 „
Unrated Wood	11 „	14 „
Whanghees (*vide* Canes)	13 „	16 „
Wheat	18 „	20 „
Wines and Spirits, in casks	40 feet.	50 feet.
Do. in cases	40 „	50 „
Wool, in screwed bales	40 „	50 „
Zedory	16 cwt.	20 cwt.

FREIGHT INWARDS.

Payable in Karachi.

The conversion into Indian Currency of sterling freight inward to Karachi, payable in Karachi, shall, unless otherwise stipulated, be made at the rate for Bank Bills of London payable on demand ; and the rate ruling at the close of a mail shall be the rate applicable to such purpose during the subsequent week.

FREIGHT OUTWARDS.

Payable in Karachi.

Difference of freight outwards from Karachi stated in sterling payable in Karachi (in absence of any stipulation to the contrary on either the shipping order or Charter Party) shall be converted into Indian Currency at the rate for Bank Bills on London payable on demand. The rate applicable to such purpose shall be the rate ruling on the day on which the Bill of Lading is dated ; an allowance of $4\frac{1}{2}$ per cent. in the case of sailing ships, and $2\frac{1}{4}$ in the case of steamers, being made as discount to cover cost of insurance and interest, until the due date of the freight.

SHUT-OUT CARGO.

The Harbour Board ruling in relation to shut-out goods is as follows:—

That shut-out goods be in future charged half import and half export fees under the provisions of Rules 3 and 4 published under the Wharfage Fees Act III of 1879.

BURMA CHAMBER OF COMMERCE.

TONNAGE SCHEDULE FOR THE PORT OF RANGOON.

Articles.	Cwt. per ton net.	Cubic feet per ton.
Apparel, in cases	.....	40
Arrowroot, in cases	.....	50
Bark	20	.....
Beans	20	.....
Bees' Wax	20 gross	.....
Betelnut	20	.....
Books	.....	50
Bones, loose, and Bone-meal	20	.....
Bottles (empty)	.....	40
Brar	20	.....
Brimstone	20	.....
Bullion	at per cent.	.....
Cake lac, in bags	16	.....
Camphor, in cases	.....	50
Cardamoms, in boxes	8	.....
Castor seed	15	.....
Chillies, in bags	8	.....
China root, in bags	11	.....
Chiretta, in bales	16	.....
Cigars	.....	50
Cloves, in bags	8	.....
Coal	20	.....

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—*contd.*

Articles.	Cwt. per ton net.	Cubic feet per ton.
Cochineal	.....	50
Coffee, in bags	18	.....
Coffee, in barrels	16	.....
Coir, loose	12	.....
Coir bundles	10	.....
Copra, in bags	14	.....
Cotton seed	15	.....
Cotton seed cake	20 gross	.....
Cotton seed oil	20	.....
Cotton in bales	.....	50
Curios	.....	40
Cutch, in bags	16	.....
Cutch, in boxes	20 gross	.....
Dhall, in bags	20	.....
Elephant teeth, in bulk	20	.....
Elephant teeth, in cases	.....	50
Flour, in bags	20	.....
Furniture	.....	50
Garlic and Onions	12	.....
Ginger, in bags	16	.....
Gram, in bags	20	.....
Guano, in bags	16	.....
Gum, in cases	.....	50
Gunny bags and cloth	.....	50
Ganja	.....	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—*contd.*

Articles.	Cwt. per ton net.	Cubic feet per ton.
Hemp, in bales	.....	50
Hides, Buffalo or Cow	16	.....
Horns, Buffalo or Cow	20	.....
India-rubber, in bags	20	.....
Iron	20	.....
Jute	.....	50
Lac-dye	.....	50
Linseed	20	.....
Machinery	20	.....
Maize	20	.....
Metals	20	.....
Millet	20	.....
Molasses	2 puncheons or 1 hhds.	.....
Mustard or Rapeseed	20	.....
Nutmegs, in casks	.....	50
Oats	16	.....
Oil, in cases	.....	50
Oil, in casks	4 hhds.	.....
Oil-seed cake	20	.....
Orchids	.....	40
Paddy	16	.....
Paraffine wax, in cases	20	.....
Peas	20	.....
Planks and deals	.....	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—*contd.*

Articles.	Cwt. per ton net.	Cubic feet per ton.
Private effects	.....	40
Rags	.....	50
Raw silk, in bales	.....	50
Rattans for dunnage	20	.....
Rice, in bags	20	.....
Rice meal and Rice flour	20	.....
Rope, in coils	.....	50
Rope, in bundles	16	.....
Rum, in casks	2 puncheons.	.....
Sago, in cases	.....	50
Saltpetre	20	.....
Salt	20	.....
Seedlac, in cases	.....	50
Shells, rough, in bags	20	.....
Shellac, in cases	.....	50
Silk, in cases	.....	50
Silk piece-goods	.....	50
Silk (waste)	.....	50
Soap, country, in cases	.....	50
Sticklac, in bags	16	.....
Sugar, in bags	20	.....
Tallow, in casks	20	.....
Tamarind, in casks	20	.....
Tea, in chests	.....	50
Timber (Padouk)	.....	50
Timber (Pinkadoe)	.....	50
Timber (Teak in round or square, logs, scantlings)	.....	50
Til seed	20	.....
Tobacco, in bales	.....	50
Wheat	20	.....
Wool	.....	50

SCHEDULE OF COMMISSION CHARGES

AUTHORIZED BY THE
BURMA CHAMBER OF COMMERCE.

1. On the sale, purchase, or shipment of Bullion, Gold Dust or Coin ... ... 1 per cent.
2. On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery ... ... 2½ ,,
3. On purchasing ditto, when funds are provided by the Agent ... ... 5 ,,
4. On the sale or purchase of all other goods, the commission in all cases to be charged upon the gross amount of sales, and in regard to purchase upon both cost and charges ... ... 5 ,,
5. On returns for consignments, if made in produce ... 2½ ,,
6. On returns of consignments, if in Bills, Bullion or Treasure ... ... 1 ,,
7. On accepting bills against consignments ... ... 1 ,,
8. On the sale or purchase of Ships, Factories, Houses, Lands and all Property of a like description ... 2½ ,,
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon, or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2s per Rupee ... ... half com.
10. On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent. ... ... 2½ per cent.
11. On ordering, or receiving and delivering goods, superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived ... ... 2½ ,,
12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates or to Government for the disbursement of public money ... ... 2½ ,,

13. On *del-credere*, or guaranteeing the due or realisation of sales ... ... 2½ per cent.

14. On the management of Estates for Executors or Administrators ... ... 2½ ,,

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading ... ... 2½ ,,

16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agent's hand or not ... ... 2½ ,,

17. On procuring freight for a ship by shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for owners, Captain or Charterers of a vessel, upon the gross amount of freight brokerage inclusive ... 5 ,,

18. On engaging of Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings ... ... 5 ,,

19. On engaging troops for a ship, Great Britain or elsewhere, on the gross amount of passage money for rank and file ... ... 3½ ,,

20. On realizing inwards freight, inward troop, emigrant, or cabin passage money ... ... 2½ ,,

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods for any such vessels, acting as Agents for the Master, on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... ... 5 ,,

If Opium, Indigo, Raw Silk or Silk Piece-goods. 2½ ,,

If Treasure, Precious Stones or Jewellery ... 1 ,,

If a cargo loaded in Burma, consisting of Rice or Timber or Catch ... ... 2½ ,,

22. On effecting Insurance, whether on lives or property ... ... 2½ ,,

23. On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium., 2½ ,

24. On drawing, purchasing, selling or negotiating Bills of Exchange ... ... 1 per cent.

25. On debts or other claims when a process-at-law or arbitration is incurred in claiming them ... ... $2\frac{1}{4}$ „

Or if recovered by such means ... ... 5 „

26. On Bills of Exchange returned dishonoured ... ... 1_{0} „

27. On collecting house-rent ... ... $2\frac{1}{2}$ „

28. On ship's disbursements ... ... $2\frac{1}{2}$ „

29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* ... ... $2\frac{1}{2}$ „

30. On granting Letters-of-Credit ... ... 1 „

31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ... ... $\frac{1}{2}$ „

32. On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value ... $\frac{1}{2}$ „

33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ... $\frac{1}{2}$ „

CALENDAR FOR 1916.

1916.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JAN.	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	31	...	...	...	...	...
FEB.	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	...	...	...	...
MAR.	...	...	...	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	31	...
APRIL	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	...	...	...	...	...	...
MAY	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31	...	...	...
JUNE	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	...

1916.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JULY	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	31	...	...	...	...	...
AUG.	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	31	...	...
SEPT.	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
OCT.	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	31	...	...	...	...
NOV.	...	...	...	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	...	...
DEC.	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
	31	...	...	...	...	...	...

PUBLIC HOLIDAYS
For the Year 1917.

The following holidays are sanctioned by Government under Section 25 of Act XXVI of 1881, entitled the "Negotiable Instruments Act, 1881," including the New Year's Day (1st January), Good Friday (6th April), and Christmas Day (25th December), which are already specified as holidays under the above Section :—

New Year	1st January	Monday	1 Day.
Maha Shivratri	20th February	Tuesday	1 „
Holi	8th March	Thursday	1 „
Jamshedi Naoroz	21st March	Wednesday	1 „
Ramnavami	31st March	Saturday	1 „
Good Friday	6th April	Friday	1 „
Easter Saturday and Monday.	7th and 9th April	Saturday and Monday	2 Days.
Birthday of His Majesty the King-Emperor.	4th June	Monday	1 Day.
Zarthost-no-diso	18th June	Monday	1 „
Ramzan-Id	21st July	Saturday	1 „
Cocoanut Day	2nd August	Thursday	1 „
Gokal-Ashtami	9th August	Thursday	1 „
Parsee New Year	10th and 11th September	Monday and Tuesday	2 Days
Ganesh-Chaturthi and Samvatsari (Jain).	20th September	Thursday	1 Day.
Bakri-Id	27th September	Thursday	1 „
Dussera	25th October	Thursday	1 „
Mohurrum	27th October	Saturday	1 „
Divali	13th, 14th & 15th Nov.	Tuesday, Wednesday, and Thursday	3 Days.
Christmas	24th, 25th and 26th Dec.	Monday, Tuesday and Wednesday	3 „
Bara Wafat	28th December	Friday	1 Day.
New Year's Eve	31st December	Monday	1 „

NOTE.—(1) The date which may be fixed hereafter for the celebration of the Birthday of His Majesty the King-Emperor will be notified separately in due course.

(2) No days are notified as holidays on account of Bara Wafat (7th January) and Khordad Sal (16th September) because these festivals fall on days which are already declared to be holidays under the section referred to above.

(3) As the Lunar year is shorter than the solar year, the Bara Wafat holiday falls twice during the year.

HOLIDAYS UNDER CHARTER-PARTIES
For the Year 1917.

In accordance with the Resolution passed at a General Meeting of the Chamber of Commerce held on the 22nd July 1881, the Committee of the Chamber beg to inform the public that the following days have been fixed by them to be holidays under Charter-Parties for the year 1917 :—

New Year	1st January	Monday	1 Day.
Holi	8th March	Thursday	1 „
Ramnavami	31st March	Saturday	1 „
Good Friday	6th April	Friday	1 „
Birthday of His Majesty the King-Emperor.	4th June	Monday	1 „
Cocoanut Day	2nd August	Thursday	1 „
Gokal-Ashtami	9th August	Thursday	1 „
Ganesh-Chaturthi and Samvatsari (Jain).	20th September	Thursday	1 „
Bakri-Id	27th September	Thursday	1 „
Dussera	25th October	Thursday	1 „
Mohurrum	27th October	Saturday	1 „
Divali	14th November	Wednesday	1 „
Christmas	25th December	Tuesday	1 „

By order of the Committee,
R. E. GREGOR-PEARSE,
Secretary.

BOMBAY, *3rd December* 1916.

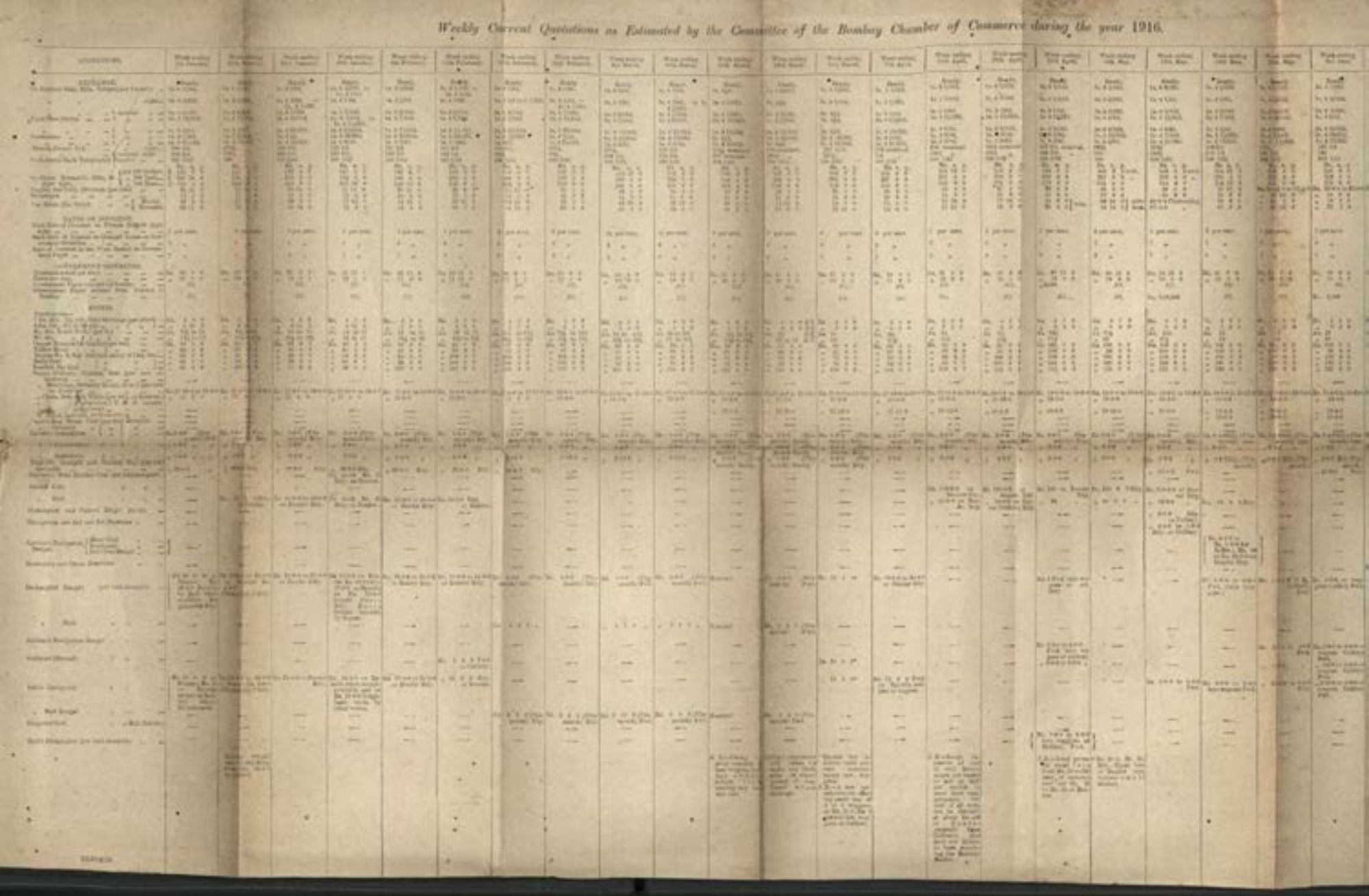
List showing the various Statistical Returns published by the Bom
(*These new rates to come into*

	Members.								
	Half-yearly.			Monthly.			Charge per copy.		
	Rs.	a.	p.	Rs	a.	p.	Rs.	a.	p.
Subscription for Membership ...	120	0	0	.....			.....		
Subscription for all Statistical Returns (only to Members)	120	0	0	.....			.....		
Daily Trade Return (Exports and Imports). Issued daily	30	0	0	6.	0	0	0	8	0
Daily Arrivals of Cotton, Wheat and Seeds by Rail and Sea. Issued daily.	36	0	0	7	8	0	0	8	0
Import Manifests. Issued twice a week	24	0	0	5	0	0	0	12	0
Export Manifests. Issued twice a week.	24	0	0	5	0	0	0	12	0
Current Quotations. Issued weekly.	.....			Free			.....		
Detailed Monthly Return of Principal Imports from Europe and elsewhere. Issued monthly	6	0	0	1	8	0	1	8	0
Statement showing the Exports of Cotton from India to Europe, China and Japan, and of Wheat and Seeds to Europe and Port Said (for orders). Issued monthly	6	0	0	1	8	0	1	8	0
Movement of Piece-goods and Yarns by Rail. Issued monthly	9	0	0	1	12	0	1	12	0
Return showing Stocks and Deliveries of Piece-goods and Yarns; also of Copper and Yellow Metal Sheets. Issued monthly	4	8	0	1	0	0	1	0	0
Weekly Return (Clearances of Cotton, Seeds and Wheat, &c.). Issued weekly	12	0	0	2	0	0	0	10	0
Half-yearly Return showing the Clearances of Cotton, Seeds, Wheat, &c., Exports of Cotton from Bombay to Europe, China, Japan, Calcutta, &c., and of Wool, Seeds, Wheat and other Sundry articles to Europe, including Port Said (for orders). Issued half-yearly ...	Free to of "Week taken sep subscripti			the Sub ly Retur a r a t e l on will			scribers n." If y t h e be		
	1	8	0	.....			1	8	0
Rules and Regulations of the Chamber (with Tonnage Schedule) ...	... ...			.....			0	8	0
Annual Report of the Chamber ...	2 c o p i e s for additi pies each.			free and onal co-			5	0	0
Index to the Chamber's Annual Reports (1836-1905)	.....			.....			5	0	0
Decisions on Shipping and Mercantile Matters	... ...			.....			2	8	0

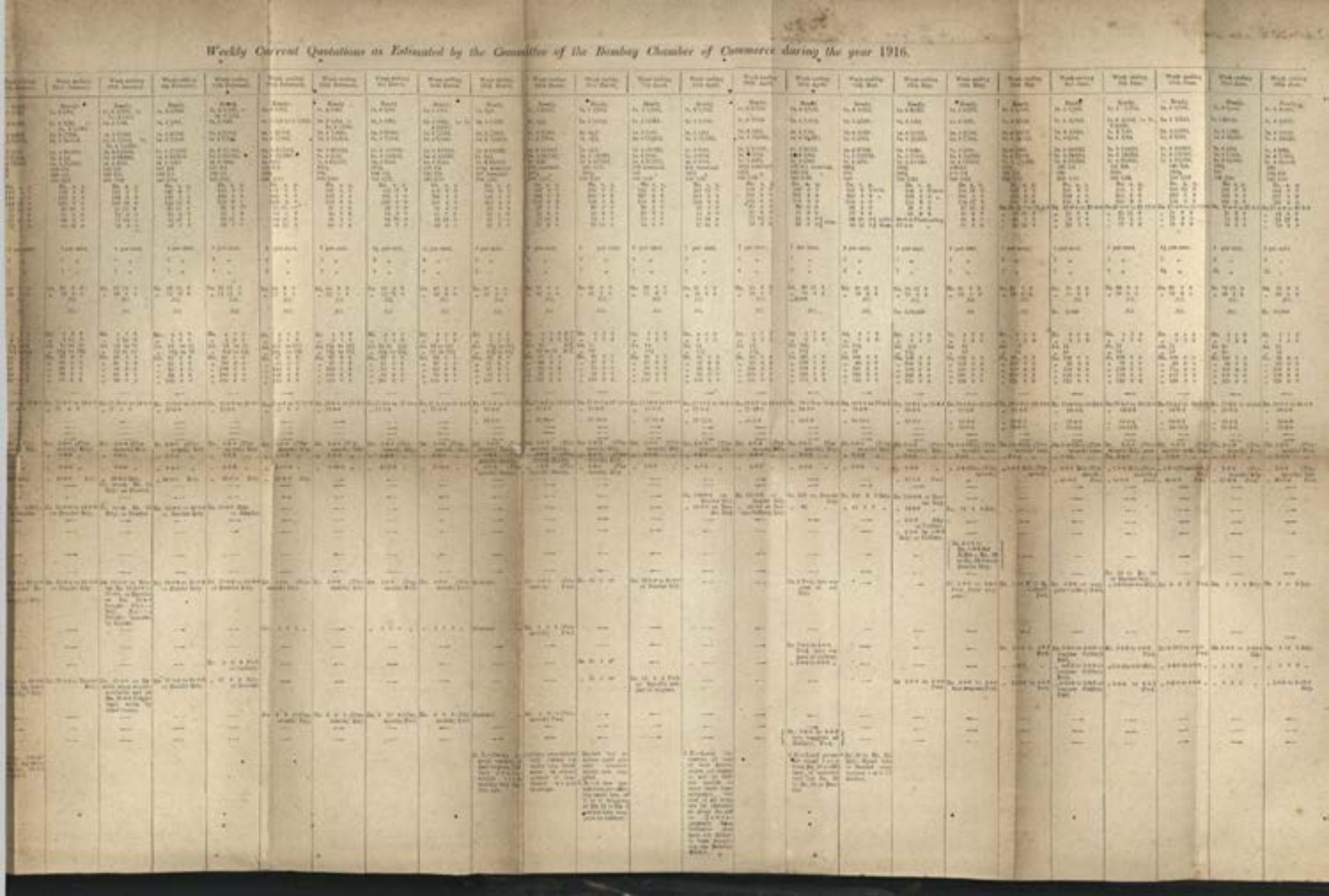
bay Chamber of Commerce, their respective Subscriptions, &c. *force as from 1st July 1916.*)

Non-Members.									Postage.						
Half-yearly.			Monthly.			Charge per copy.			Half-yearly.			Monthly.			
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
.....			.....			.....			.....			.....			
.....			.....			.....			.....			.....			
60	0	0	11	0	0	0	12	0	3	4	0	0	8	0	Mail
									4	14	0	0	13	0	Inland.
60	0	0	11	0	0	0	12	0	3	4	0	0	8	0	Mail
									4	14	0	0	13	0	Inland.
54	0	0	9	8	0	1	8	0	1	10	0	0	4	0	
54	0	0	9	8	0	1	8	0	1	10	0	0	4	0	
9	0	0	2	0	0	0	10	0	0	13	0	0	2	0	
18	0	0	3	8	0	3	8	0	0	3	0	0	0	6	
9	0	0	2	0	0	2	0	0	0	3	0	0	0	6	
18	0	0	3	8	0	3	8	0	0	3	0	0	0	6	
7	8	0	1	8	0	1	8	0	0	3	0	0	0	6	
18	0	0	4	0	0	1	0	0	0	13	0	0	2	0	
3	0	0	.....			3	0	0	0	0	6	.....			
.....			.....			0	12	0	.....			.....			
.....			.....			6	8	0	.....			.....			
.....			.....			5	0	0	.....			0	10	0	Mail
												0	5	0	Inland.
.....			.....			2	8	0	.....			0	2	0	Mail
												0	1	0	Inland.

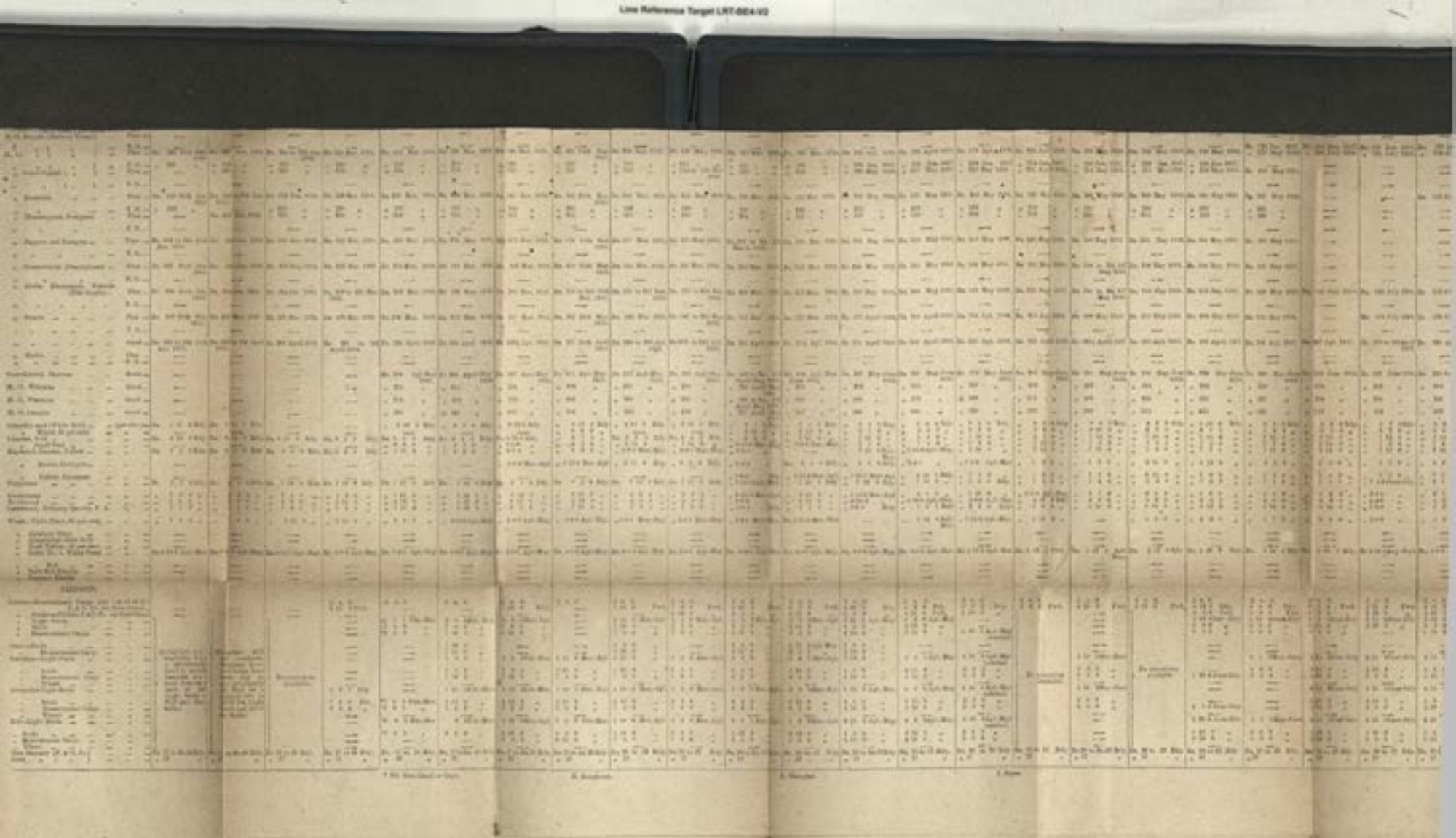
Weekly Current Quotations as Estimated by the Committee of the Bombay Chamber of Commerce during the year 1916.

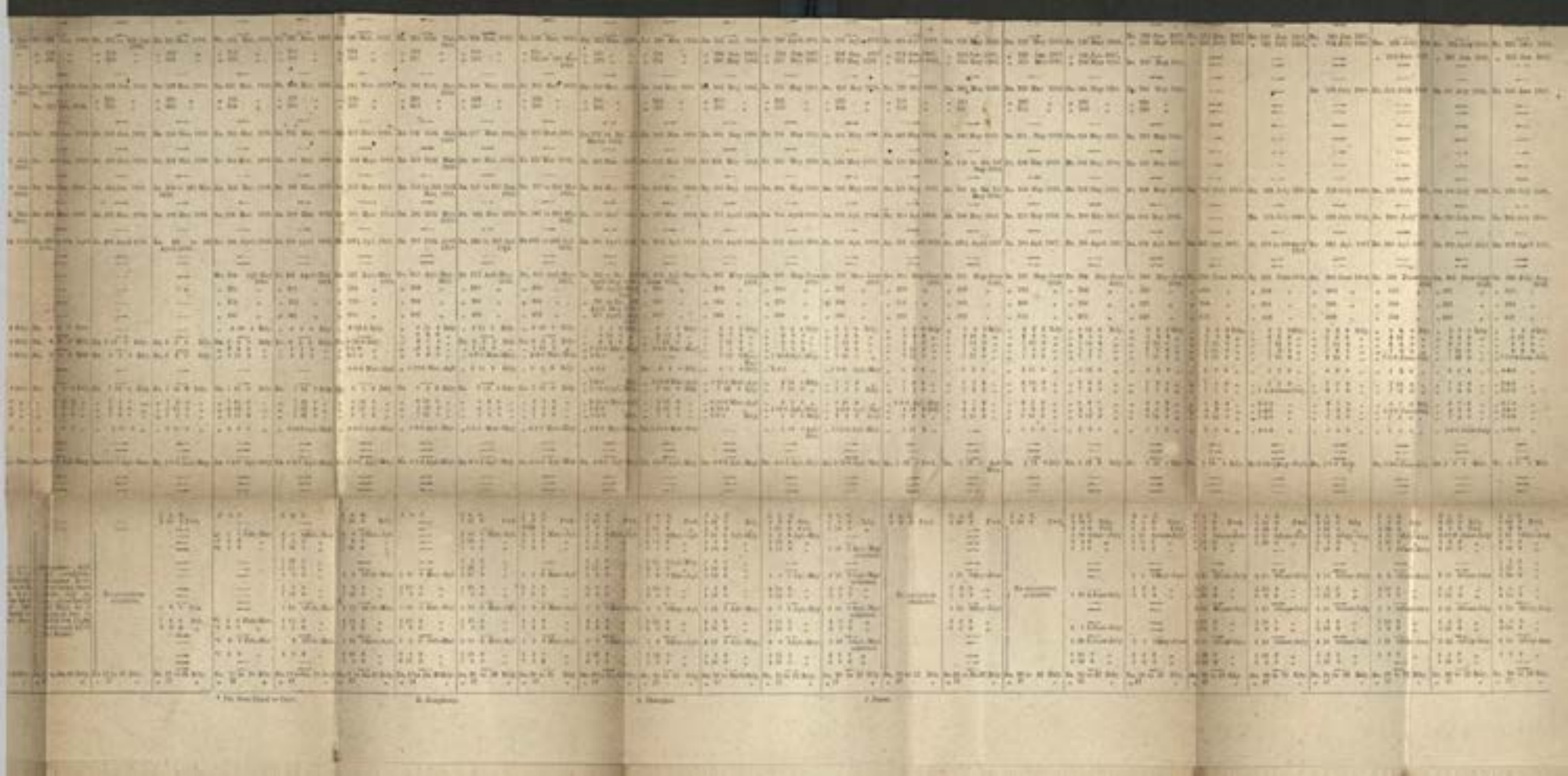


Weekly Current Quotations as Estimated by the Committee of the Bombay Chamber of Commerce during the year 1916.

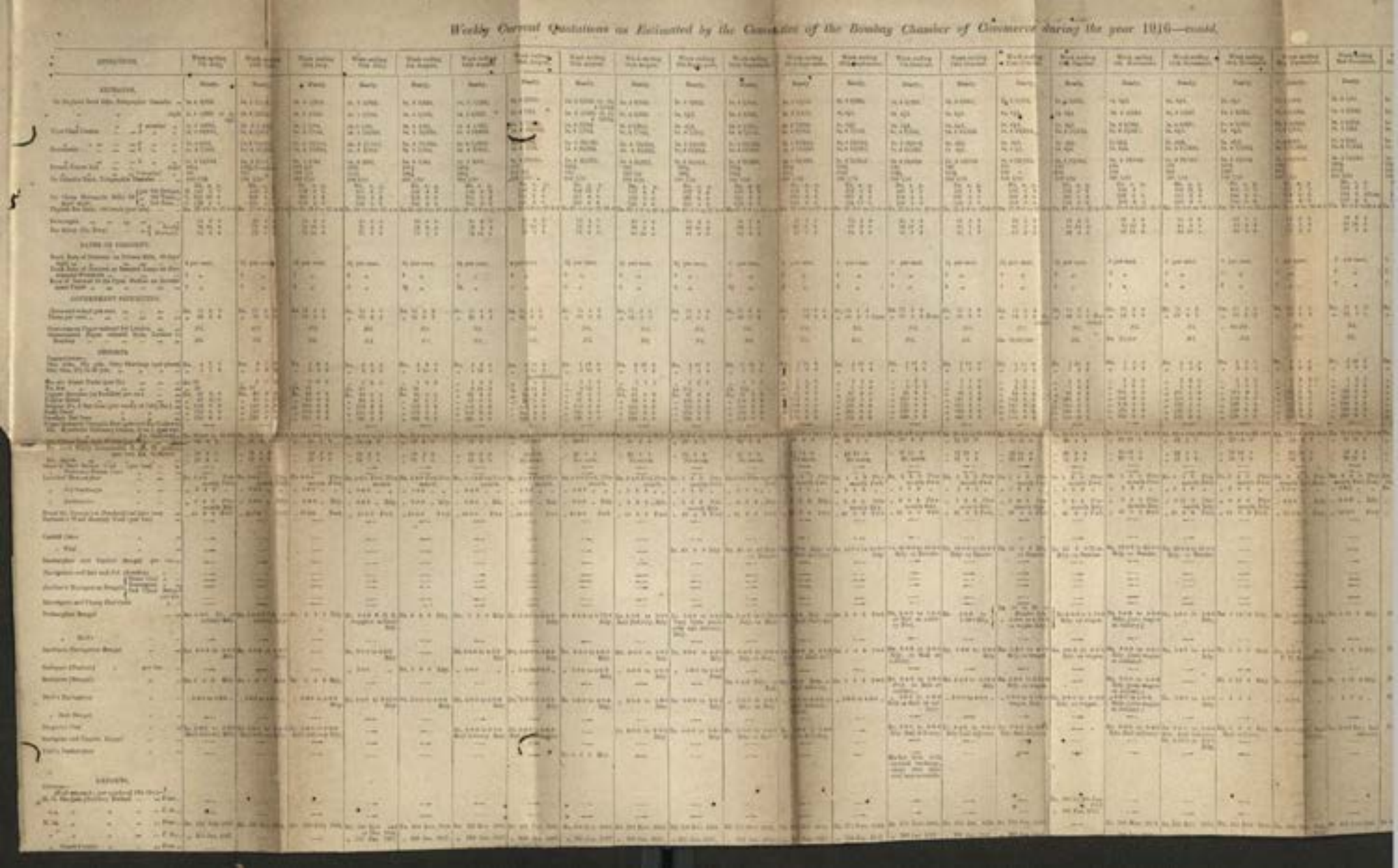


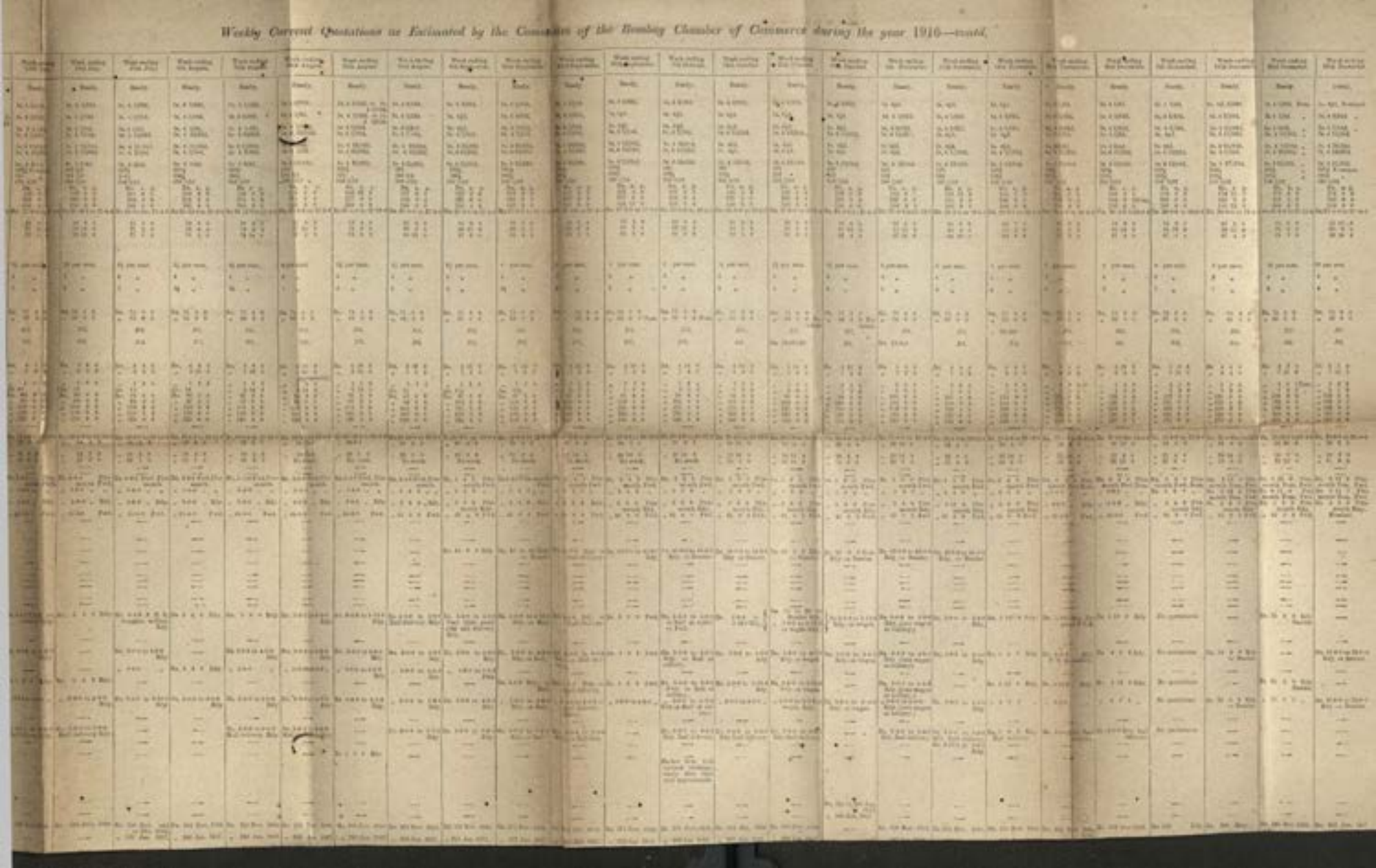
Line Reference Target LRT-0E4-V2

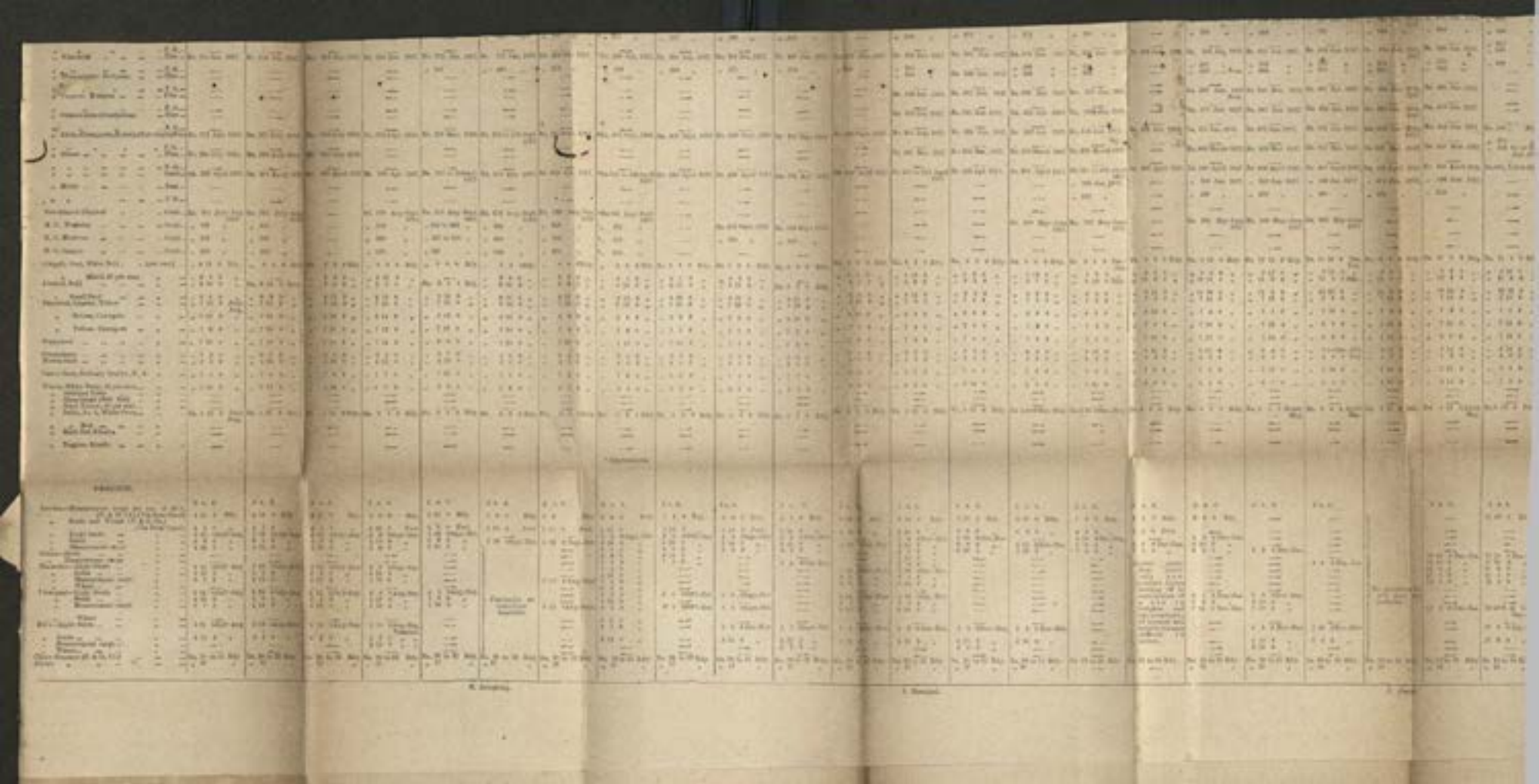


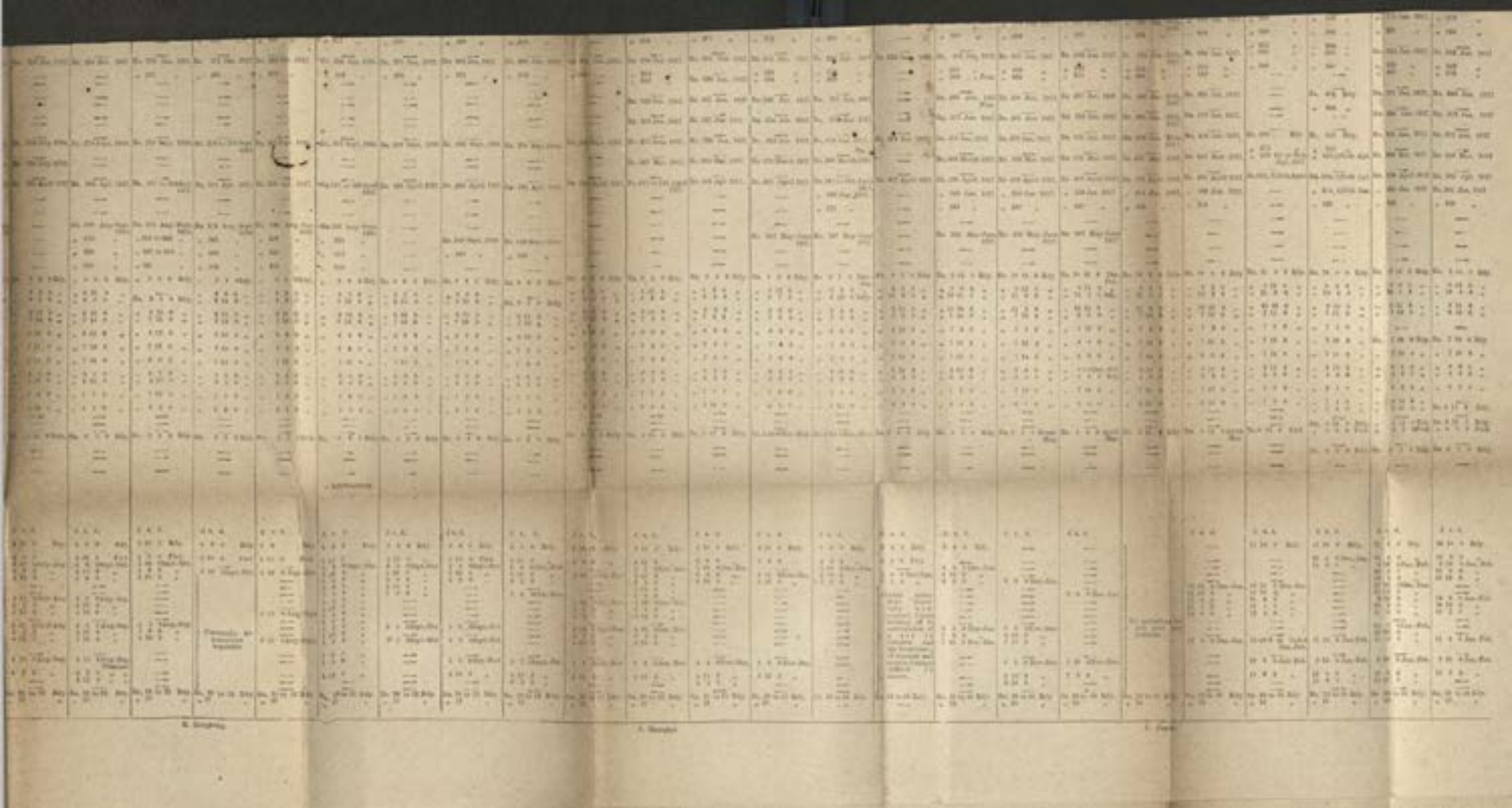


Weekly Current Quotations as Extracted by the Committee of the Bombay Chamber of Commerce during the year 1916—contd.









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